

**CCSD**   
CLARK COUNTY  
SCHOOL DISTRICT

2007-2008

# Budget *and* Statistical Report

*Clark County, Nevada*



# **Budget and Statistical Report**

Fiscal Year 2007-08

**Clark County School District**  
Clark County, Nevada



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BUDGET AND STATISTICAL REPORT  
FISCAL YEAR 2007-08

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The Clark County Board of School Trustees is a dedicated group of community leaders who are elected to overlapping four-year terms and represent a specific geographic region of Clark County. Although each trustee represents a different region, they are dedicated to ensuring the success of every student in the district through clear, concise direction to the superintendent.

## Mission Statement

Clark County School District students will have the knowledge, skills, attitudes and ethics necessary to succeed academically and practice responsible citizenship, at a justifiable cost.





## Dr. Walt Rulffes Superintendent

CCSD is a dynamic district dedicated to pupil achievement. This publication is designed to provide helpful information to parents, students, employees, and governmental agencies, and to better inform all readers about the CCSD financial budget and our many strengths. You also will discover a host of facts about financial history, capital improvement projects, day-to-day operations, and a great deal of other information. Most importantly, I hope you will sense our genuine commitment to providing the best education possible for every child.

### District Officials

#### **Charlene A. Green**

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#### **Jeffrey Weiler**

Chief Financial Officer

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#### **Marsha Irvin**

Region Superintendent - Northeast

#### **TBA**

Region Superintendent - Northwest

#### **Jolene Wallace**

Region Superintendent - Southwest

#### **Andre Denson**

Region Superintendent - Southeast

## Citizens of Clark County

Secretary to the Superintendent

## Superintendent

Affirmative Action and Diversity

School Police and Security

District Security  
Campus Monitors

### Instruction

Regions (5)  
Curriculum and Professional  
Development  
Equity and Diversity  
Regional Professional Development

### Superintendent's Schools & Research

Select Schools  
Empowerment Schools  
Professional Practice Schools  
Language Acquisition Models  
Research and School Improvement  
Testing and Assessment  
Student Data Services  
Public Education Foundation  
Assessment and Accountability

### Student Support Services

Special Education  
Special Schools  
Gifted and Talented Education  
English Language Learners  
Drop Out Prevention  
Title I  
Grants Development and Administration  
Academic Support & Community  
Services Center  
Crisis Management  
Fiscal Accountability and Data Analysis  
Quality Assurance  
Homebound

### Education Services

Adult Education  
Pupil Personnel Services  
Education Options  
Institutional Programs  
West Preparatory Institute  
Desert Pines High School  
Global Community HS

# Board of School Trustees







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Clark County School District  
Nevada**

For the Fiscal Year Beginning

**July 1, 2006**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Presentation to the Clark County School District for its annual budget for the fiscal year beginning July 1, 2006.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# Association of School Business Officials International



This Meritorious Budget Award is presented to

## **Clark County School District**

for excellence in the preparation and issuance  
of its school system budget  
for the Fiscal Year 2006-2007.

The budget is judged to conform  
to the principles and standards of the  
ASBO International Meritorious Budget Awards Program.

  
President

  
Executive Director



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## BOARD OF SCHOOL TRUSTEES

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Terri Janison, Vice President  
Mary Beth Scow, Clerk  
Larry P. Mason, Member  
Shirley Barber, Member  
Sheila Moulton, Member  
Carolyn Edwards, Member

Dr. Walt Rulffes, Superintendent

To the Citizens of Clark County and the Board of School Trustees:

We are pleased to present the fiscal year 2007-08 financial plan for the Clark County School District.

Much more than a document filled with charts and figures, the 2007-08 ***Budget and Statistical Report*** represents the personnel and programs behind the District's mission: *to ensure that all students will learn and demonstrate the knowledge, skills, attitude, and ethics necessary to succeed as contributing members of society.*

This document reflects the 2007-08 Final Budget adopted by the Board of School Trustees on May 16, 2007. It is developed by organizational unit and includes historical financial information for purposes of comparison and analysis. Prior year ***Budget and Statistical Reports*** have earned the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) and the Meritorious Budget Award from the Association of School Business Officials (ASBO) International. This report continues to conform to the award requirements and will be submitted for consideration.

The Final Budget for 2007-08 reflects basic state support of \$4,891 per student, an increase of \$402 over the 2006-07 support of \$4,489. This reflects several significant improvements, including funding for a 2% cost of living salary schedule increase, inflationary increases for utilities and motor fuel, and staffing and support costs for enrollment growth. This budget also reflects an increase of over \$15.9 million for employee health insurance premiums.

The District continues to experience rapid growth with student enrollment expected to increase by over 10,800 during 2007-08. The District has directed significant efforts toward energy management and conservation, realizing well over \$7.6 million in cost savings and efficiency for the 2006-07 school year. The continuing ability of the District to successfully manage budget pressures and still maintain instructional service levels has been a major factor in the District's high investment grade bond rating. The District is the first Nevada school district to hold a high rating from all three major rating agencies. More discussion on the issues facing the District and the adjustments necessary to operate this budget within projected resource levels will follow the overview of the District's funds.

The District is committed to providing the highest quality educational services to all students in Clark County. District goals are designed not only to benefit students, but also to provide guidelines for all District staff that ensure the integrity of the support service network for the educational environment and commitment to a quality system of education.

The District is committed to making available to the community all information necessary for understanding the funding and allocation processes that drive the District. This document, which is also available on-line at [www.ccsd.net](http://www.ccsd.net), fulfills that commitment, and it is hoped that readers will find the ***Budget and Statistical Report*** to be a useful and comprehensive resource. To that end, a survey is available on-line at [www.zoomerang.com](http://www.zoomerang.com). Feedback on the content and design of this document is greatly appreciated. Should questions arise, please feel free to contact the Budget Department at 799-5452 for additional information. To the many students, parents, citizens, and employees whose questions and suggestions continue to help refine the operation of the Clark County School District, our deepest appreciation is offered.

Sincerely,

Walt Rulffes  
Superintendent

Jeff Weiler  
Chief Financial Officer



## Budget Overview

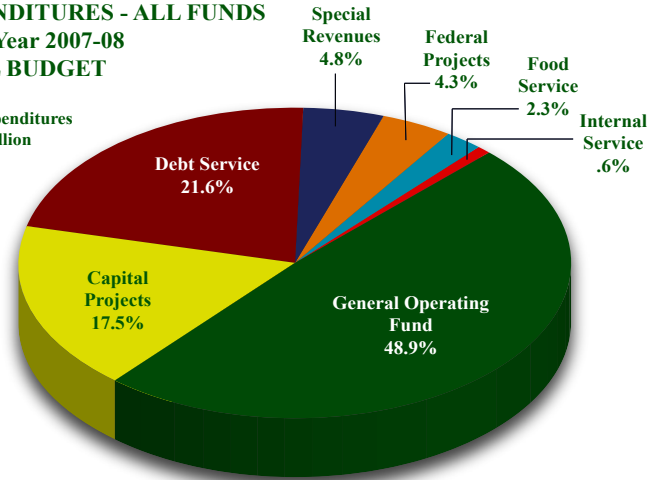
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## CLARK COUNTY SCHOOL DISTRICT FUNDS

The District's financial plan is developed within projected available revenues and is presented by budget cost centers within each fund. Total resources of the District, including beginning balances, bond sales, and other financing sources, are \$5.668 billion. Expenditures total \$4.177 billion, with ending balances for all funds combined totaling \$1.491 billion. The amount of ending balances primarily reflects the expectation that the District will have substantial balances in the Capital Projects and Debt Service Funds attributed to the District's construction programs. The General Fund is the largest fund, and together with the Special Education Fund, provides for the General Operating Fund and includes the budgets necessary to provide for the basic instruction of students and the day-to-day operational activities of the school system.

**EXPENDITURES - ALL FUNDS**  
**Fiscal Year 2007-08**  
**FINAL BUDGET**

Total Expenditures  
\$4.177 Billion



### The General Operating Budget - General and Special Education Funds Combined

**Revenues-** During fiscal year 2007-08, it is anticipated that General Operating Fund revenues, excluding opening balances, will increase by approximately 10.6% compared to last year's increase of 11.2%. Several factors have contributed to these increases – student enrollment growth, increases to the District's property tax base, legislative funding to provide employees a 2% cost of living salary increase, and increases to the state's Distributive School Account (DSA).

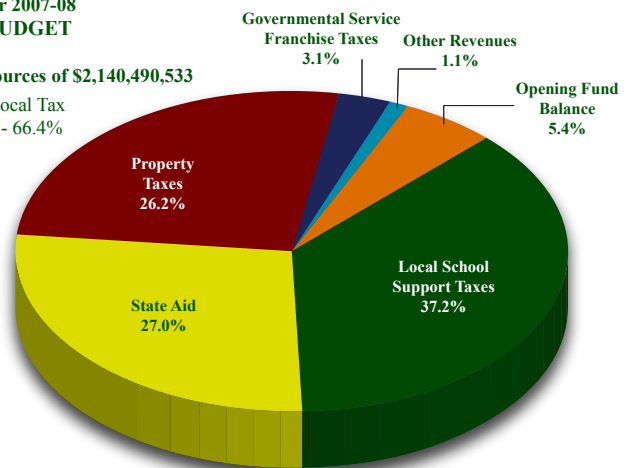
Projected General Operating Fund resources of \$2.140 billion, including revenues and beginning balances, and expenditures of \$2.041 billion generally reflect the continuation of current service levels and the governor's K-12 improvements within projected revenues and provide for an ending balance of \$94.5 million (if a reserve for contingencies of \$5.4 million is required to be expended).

Local sources are projected to total \$1.447 billion, which is 67.6% of the General Operating Fund, while state funding is projected to total \$577 million, which is 27%. Federal revenues from the National Forest Service are projected to total \$15,000. The other resource component is comprised of the

**GENERAL OPERATING FUND RESOURCES**  
**Fiscal Year 2007-08**  
**FINAL BUDGET**

Total Resources of \$2,140,490,533

\*County Local Tax  
Resources - 66.4%



\*COUNTY TAXES INCLUDE: LOCAL SCHOOL SUPPORT TAXES (SALES TAX), PROPERTY TAXES, GOVERNMENTAL SERVICE TAXES, AND FRANCHISE TAXES.

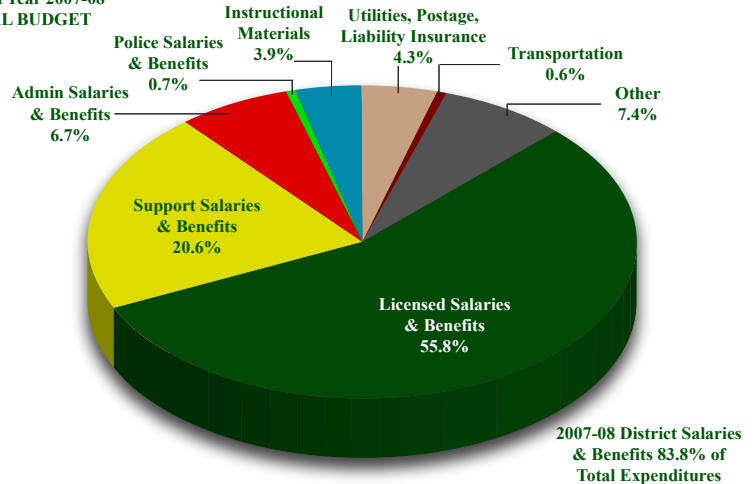


beginning fund balance total of \$115 million, or 5.4% of total. The opening fund balance component reflects the General Fund's estimated 2006-07 ending fund balance and is subject to change based on the conclusion of the annual financial audit to be completed in October.

**Expenditures-** Expenditure appropriations for continuation of current programs and enrollment growth account for most of the change to the 2007-08 General Operating Fund for which expenditures total \$2.041 billion. Although the total expenditure increase of \$187 million more than the 2006-07 amount appears to be substantial, it should be noted that the District is also projecting an increase in student enrollment of 10,856. Revenue increases are more than expended by adjustments required in the budget to support enrollment increases in addition to providing funding for general inflationary costs, employee health premiums, a new accounting standard that requires the District to recognize post-retirement insurance benefits, and a legislatively approved 2% salary increase coupled with the usual employee salary schedule step and advancement increases.

#### GENERAL OPERATING FUND EXPENDITURES

Fiscal Year 2007-08  
FINAL BUDGET



BASED ON TOTAL APPROPRIATIONS OF \$2,041,970,000 FOR FISCAL YEAR 2007-08.

## Capital Projects Funds

The District continues to be one of the fastest growing school districts in the nation. Enrollment is expected to reach 372,000 students by 2012, or an increase of 18% from 2008. On November 3, 1998, voters of Clark County approved a 10-year school construction program. The Capital Projects Funds budget includes revenues of \$214 million supplemented with other financing sources of \$574 million to fund expenditure appropriations in the amount of \$726 million. This budget outlines the District's plan for the necessary capital improvements included in the 1998 bond program described in the Other Funds Section.

## Debt Service Funds

The Debt Service Funds budgeted revenues are projected to total \$436 million using a continued tax rate of 55.34 cents per \$100 of taxable property in Clark County. Statutory debt capacity is established by Nevada Statutes and is approved annually by the Board and filed with the Nevada Department of Taxation and Debt Management Commission. The Statutory Debt Limitation Schedule shown in the Other Funds Section reveals that, despite the District's ambitious capital programs, outstanding debt is slightly less than 25% of statutory limits based upon the Department of Taxation's estimate of assessed valuation.

Balances in the District's Debt Service Funds, restricted by statute only to be applied toward debt service, have increased, reflecting the substantial growth in the assessed valuation of the county. These balances, being restricted from other use, provide both a margin of security for the District's school construction bonds and the opportunity to support substantial increases in bonded debt while maintaining stability in property tax rates.

Maintenance of the current property tax rate will be sufficient to retire the existing bonded debt since the District conducts bond sales based upon the factors of growth in assessed valuation in addition to increases in student population. The Capital Improvement Building Program, approved by voters in November 1998, authorized the issuance of general obligation bonds until June 30, 2008, to be repaid from a fixed tax rate of 55.34 cents per \$100 of net taxable property. School districts in the state receive operational funding on a per student basis, which recognizes growth in enrollment. This funding is the basis for offsetting costs (school site staffing, additional instructional materials, utilities, etc.) to the General Operating Fund associated with the acquisition of new school facilities.

## Other Funds

Special Revenue Funds, Internal Service Funds, and the Enterprise Fund comprise a small percentage of the total budget and are discussed in more detail in the Other Funds Section.



## ***FISCAL YEAR 2007-08 BUDGET DEVELOPMENT CONSIDERATIONS***

Budget planning for the fiscal 2007-08 budget began in October 2006. Budget calendars shown in the Budget Policy Section reveal the input and discussion received from all levels of the District. In addition to the reviews by District administrators, several work sessions are conducted throughout the year with the Board of School Trustees and the public to determine priorities and adjustments necessary to complete a balanced budget.

Based upon this input and projected funding levels for fiscal 2007-08, the following are some of the more significant adjustments required to balance the budget:

- Benchmarks for Contingency and General Fund ending balances are requirements of Clark County School District Regulation 3110. This budget includes an unreserved ending fund balance that is equal to approximately 2% of revenues and a contingency reserve at .25% as required by policy. It is anticipated that the final 2006-07 budget will end with a fund balance at 2%. This budget continues to meet the 2% requirement.
- Salary and fringe benefit adjustments attributed to normal salary schedule step advancements were implemented, accounting for \$26.6 million of the increase in this budget. In addition, the budget includes a 2% salary increase for all employees at a cost of \$28.7 million. The budget for employee health insurance premiums was also increased by \$15.9 million and includes reserves to accommodate any additional rate increases for support staff employees. Starting July 2007, the District is required to recognize the post-employment insurance benefits that exist for current retirees and for future retirees in the amount of \$11.3 million.
- Funding for additional staffing is due to an anticipated 3.6% increase in enrollment along with the opening of nine new schools, including six elementary, two middle, and one senior high school. Additional funding has also been designated to cover the pre-opening staffing costs for the six schools scheduled to open during the 2008-09 year.

- Negotiations with employee groups, with the exception of the Police Officers Association, are complete, with agreements in effect through 2008-09.
- Of the District's 206 elementary schools, 82 will operate on a year-round schedule. There are currently no secondary schools on the year-round schedule.
- Funds for all administrative General Operating Fund capital equipment purchases are not included in individual department budgets. A separate pool has been established to fund only high priority equipment requests.
- An operating subsidy is included for the Class Size Reduction (CSR) program. This subsidy enables the District to maintain student to teacher ratios at 16:1 for first and second grades and 19:1 for third grade.
- The District has a partnership agreement with Edison Schools, the nation's largest private manager of public schools, to operate six elementary schools. Expenditures attributed to the Edison Schools are reported separately in Unit 0049 as reflected in the budget.
- The 2005 Legislature enacted legislation to provide partial abatement of ad valorem taxes to provide relief from escalating assessments resulting from the significant increases to the market values of real property in the county. The bill enacts a cap limiting each property's tax increase to no more than 3% above that assessed during the prior year on all single-family, owner-occupied residences. All other real property categories are limited to an increase in tax of no more than 8%. This capping has the effect of reducing potential tax collections of \$235 million in the General Operating Fund and \$175 million in the Debt Service Funds during 2007-08.

## ***ECONOMIC GROWTH IN SOUTHERN NEVADA***

Southern Nevada's commitment to diversification in the business sector, continuing employment growth, and a favorable tax base has made it an ideal area for relocation and business expansion. Nevada does not impose corporate or personal income taxes, or inventory, special intangible, inheritance, estate, or gift taxes. Nevada continues to maintain one of the most beneficial tax structures for both personal as well as business growth. Las Vegas' explosive growth rate continues to be testimony to the desirability of living within this metropolitan area.

Situated in one of the nation's fastest growing areas, the District has been challenged by an associated rapid growth in enrollment. More than 15 years ago, the District was ranked by the Educational Research Service as the 14th largest school district in the country. The District now ranks fifth largest. The projected enrollment count for 2007-08 is 314,403, as compared to 303,547 last year, or an increase of 3.6%. The population growth increased during 2006 in Clark County by approximately 8,000 per month, with a current population of slightly more than 1.9 million. Along with a visitor volume that is continually rising, it is obvious that the county's economy and employment opportunities can be viewed as robust.

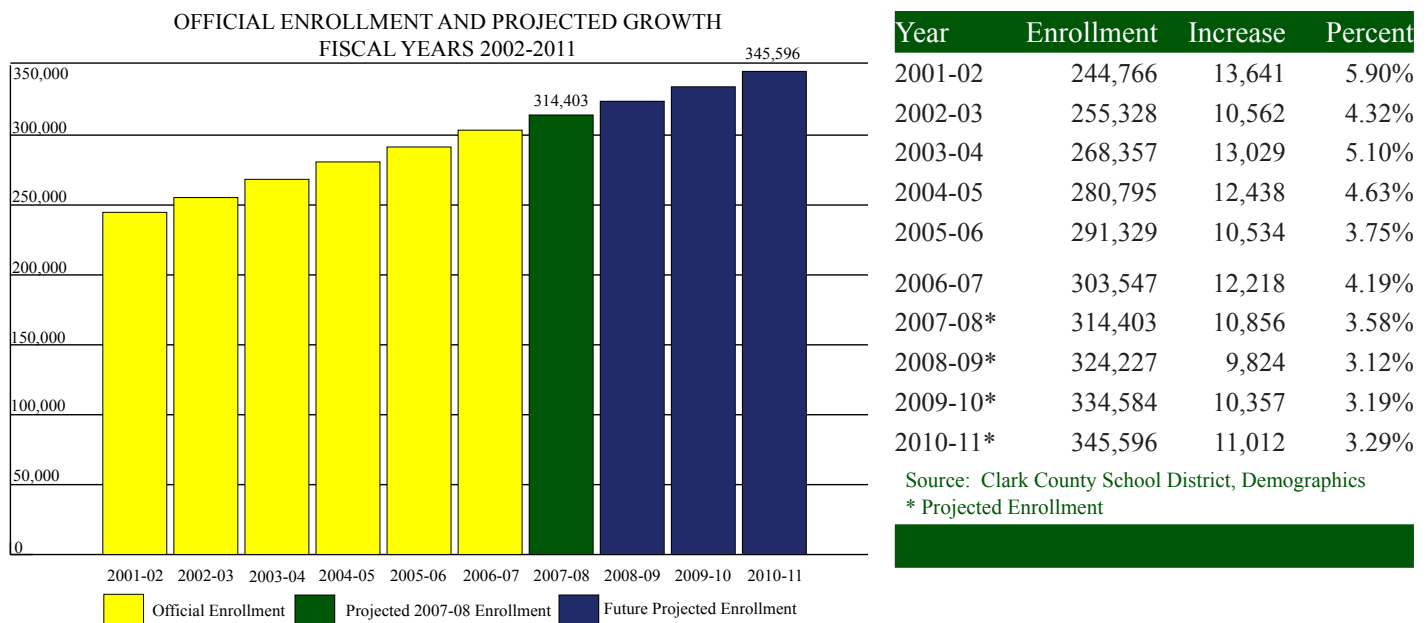
Las Vegas joined the classification of "major city" only during the last ten years. As a result, there are fewer older neighborhoods than in most other major cities, and the popular concept of master planned communities has become more desirable in residential planning. These communities are planned with a variety of amenities,

including parks, schools, churches, libraries, and shopping. Some of the nation's most successful master planned communities are located in southern Nevada.

Tourism and gaming jointly remain southern Nevada's largest industry, and new hotel/casino construction continues at a steady rate. Las Vegas is home to 17 of the largest 20 hotels in the nation. With a room inventory over 132,000 in 2006, an occupancy rate that averaged 89.7%, and visitor volume of almost 39 million, the city benefited by an economic impact of over \$39.4 billion.

## MAJOR CHALLENGES

The District is among the fastest growing school districts in the nation. During the past five years, enrollment has grown by over 58,000 students. The projected increase for the 2007-08 school year of almost 11,000 students is greater than the total enrollment of an average size school district in the United States. It is anticipated that by 2010-11, total enrollment will reach over 345,000 students, or 31,000 students more than the projection for 2007-08.



## Reorganization Plan

The District is structured into five distinct geographic regions, each with organized alternative programs providing opportunities for behavioral intervention and credit retrieval programs. This structure has enabled schools to be more responsive to community needs and to allow administration to address building concerns more efficiently. The plan was designed to promote goals of achievement, access, and accountability. Site-based decision-making occurs at schools to address unique needs and to encourage commitment to improving instructional programs. Central office departments are accountable to each region to provide timely and efficient services, which are prioritized by need and available resources. Following completion of a reorganization of the alternative education program, alternative school sites no longer report to each region but now report under the Education Services Division.

The Superintendent's Schools region was created to assist 32 schools to advance the capacity of the learning community while providing targeted supervision and support for the Superintendent's Schools in order to increase student achievement and to effect school improvement.

**Empowerment Schools** – These unique and innovative schools empower staff with greater decision making authority with fewer central constraints. These schools have greater latitude in setting proposed improvement goals, along with increased independence over budget authority, selection of staff, curriculum, professional development, longer instructional day and year, scheduling, and performance incentives. In exchange for increased autonomy in the areas of budget, time, staff, governance, and instructional programs, Empowerment Schools are required to make progress toward goals for student achievement, educational equity, and fiscal integrity to earn incentives and maintain their status as “empowered.”

**Select Schools** – Select Schools offer coursework associated with a variety of pathways leading to both careers and opportunities for higher education. As an added benefit, many of these schools offer an extended day and reduced student-to-teacher ratios.

**Professional Practice Schools** – Five schools are currently in the third year of “needs improvement” status under the No Child Left Behind guidelines. Professional Practice Schools utilize the most effective educational strategies and methods to address the complex learning needs of District students. To ensure that all children reach their highest potential, the staff must partner with content and instructional experts to ensure highly qualified teachers, encourage meaningful community involvement, and provide tailored customized support.

**Language Acquisition Schools** – The Language Acquisition Schools were created to provide all students with the opportunity to graduate from high school proficient in multiple languages, as well as to support students who are English language learners. Given the increasing interconnectedness of people and organizations around the world, the ability to communicate in more than one language is a valuable skill for all students.

## Recruiting Qualified Teachers

The District will hire over 2,500 new teachers for 2007-08 and continues to be a national trailblazer in devising creative and innovative techniques to recruit a pool of quality teacher candidates in an extremely competitive market. In addition, the legislature has continued to support incentives designed to bring more qualified teachers into Nevada.

The state currently provides funding of a \$2,000 signing bonus for new classroom teachers and additional state retirement service credit for teachers working in at-risk schools and/or teaching in hard-to-fill, critical shortage areas including science, math, special education, English as a second language, and school psychologists. In addition, a 2% salary schedule increase was approved for 2007-08.

The legislature also provided for continuation of the process whereby retired teachers are allowed to re-enter the system to teach again in areas of critical shortages and still collect their retirement benefits. The bill is designed to entice teachers who specialize in critical areas including math, science, special education, and bilingual education to re-enter the teacher workforce in Nevada. Retired teachers who do not teach in one of these subject areas are not eligible for this program.



The state superintendent is also authorized to issue teaching licenses to persons who do not hold U.S. citizenship or permanent residence status in the U.S. The District continues to recruit in countries such as Canada, Mexico, Spain, and the Philippines when it can be demonstrated that a shortage of teachers exists in subject areas in which the teacher is qualified, the teacher meets all other Nevada licensure requirements, and the District agrees to employ the person in the subject area for which the shortage exists.

The District is at the forefront of using technology in recruitment, including online job applications and advertisements, videophone interviews with out-of-state candidates, and video conferences with prospective applicants.

## Need for Additional Classrooms

In November 1998, voters approved a freeze of property tax rates for long-term bonding for school construction. This approval enables the District to issue general obligation bonds until June 30, 2008, which are not expected to result in an increase in the existing property tax levy. Funding for school construction is also provided from portions of the hotel room tax and the real property transfer tax.

The 1998 Capital Improvement Program of \$4.9 billion includes:



- Construction of 101 new schools - 61 elementary, 22 middle, 16 high schools (including 5 career and technical education high schools), 1 alternative high school, and 1 special school - at a cost of \$3.059 billion
- Renovations to existing schools, including phased replacements, additions, modernizations, life cycle replacement, and life and safety upgrades at a cost of \$1.076 billion
- Construction of 11 replacement schools, including 10 mandated by the Nevada Legislature, at a cost of \$390 million
- Land acquisition funding for future sites in the amount of \$300 million
- Construction of three regional bus transportation centers at a cost of \$75 million

## Student Achievement

The District continues to face dramatic enrollment growth as previously described in the Capital Projects Funds Section. The impact of this growth is further compounded by the fact that increasing numbers of students bring with them a variety of challenges, including poverty and limited English language skills. During 2007, more than 40% of the District's enrollment (approximately 123,000 students) qualified for free or reduced-price meals, while almost 20% (60,000 students) received English language learner services.



Despite these challenges, the District's administration of the Iowa Tests of Basic Skills/Educational Development in February 2007 shows that achievement of elementary students is close to or above the national average (the 50th percentile). During the past eight years, ACT scores have remained consistent and continue to exceed the national average, while SAT scores are slightly below those of students nationwide.

### ACADEMIC PERFORMANCE TEST SCORES

Iowa Tests of Basic Skills:		Gr. 4	Gr. 7	Gr. 10	
	Reading	49	38	39	
	Language	57	43	41	
	Mathematics	55	44	40	
	Science	53	43	38	
				<u>1997-98</u>	<u>2005-06</u>
ACT Scores:	Clark County School District			21.4	21.5
	National			21.0	21.1
SAT Scores: Reading	Clark County School District			504	491
	National			505	500
SAT Scores: Math	Clark County School District			513	504
	National			512	514
SAT Scores: Writing	Clark County School District			N/A	473
	National			N/A	492

### School Accountability

Nevada Revised Statutes require each school district to provide school accountability information to both residents of the District and to the State Board of Education by March 31 of each year. Due to the size of the District, much of this information is not repeated in this *Budget and Statistical Report*.

A four-page report is produced for each school and is sent to parents of students within the school as well as made available to the general public and the State Board of Education. These reports include the educational goals and objectives of each school and the progress towards meeting these goals. Statistical information is included such as test scores; dropout/retention rates; enrollment distribution by programs such as special education, English language learners, gifted and talented, etc.; education level and experience of teachers; and expenditure per student comparisons. Information on parental involvement and "celebrations" recognized by the school in the past year are also included.

School accountability information may also be obtained by accessing the District's website at [www.ccsd.net](http://www.ccsd.net).

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## Budget Policy

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## Reporting Entity

The ***Budget and Statistical Report*** includes all of the activities that comprise the financial reporting entity of the Clark County School District (“District”). The District is governed by an elected, seven member Board of School Trustees (“Board”). The Board is legally separate and fiscally independent from other governing bodies; therefore, the District is a primary government and is not reported as a component unit by any other governmental unit. The District’s boundaries are contiguous with Clark County, Nevada and encompass 8,012 square miles of the southern tip of the State.

Comprehensive educational services are provided to all resident students in grades kindergarten through 12. The District operates 341 schools and will serve an estimated 314,403 students during 2007-08.

## PREPARATION OF THE BUDGET AND STATISTICAL REPORT

The ***Budget and Statistical Report*** is intended to provide a comprehensive disclosure of all budgetary matters. It is organized in the following order:

1. A budget overview and a review of the budgeting cycle and administration of the budget.
2. A General Operating Fund budget section that explains the sources of revenues, expenditure applications, and listings of appropriations to each department head.
3. A listing of revenues and expenditures for other funds.
4. An allocation and schedules of personnel, salaries and supplies section.
5. A section of statistical summaries of significant District data.
6. A glossary containing definitions of terms used throughout the document.

## POLICY GOVERNANCE – GLOBAL MISSION

### Policy Governance

The Board follows a model of governing called Policy Governance. This method allows the Board to set the vision for public education in the District and to develop policies that direct this vision, and it includes rigorous monitoring to ensure accountability.

The Board’s mission statement defines the overall vision and directs the Superintendent to ensure that: “CCSD students will have the knowledge, skills, attitudes, and ethics necessary to succeed academically and practice responsible citizenship, at a justifiable cost.”

To achieve this vision, the Board sets specific goals. These goals, also called “Ends,” define expectations for students. The “Ends” define the desired outcomes or results.

I. Students will meet or exceed state and federal standards as well as appropriate benchmarks for academic proficiency in all areas and all grade levels and pass the High School Proficiency Exam (HSPE).



The core curriculum is the highest priority:

**Language Arts:**

1. Foreign Language
2. Oral and Written Communication
3. Proficiency in English
4. Reading Fluency and Comprehension

**Mathematics:**

1. Algebra and Functions
2. Data Analysis, Statistics and Probability
3. Measurement and Geometry
4. Numbers and Number Sense

**Science:**

1. Earth and Space Science
2. Life Science
3. Nature of Science
4. Physical Science

**Social Studies:**

1. Civics
2. Economics
3. Geography
4. History

II. Students will meet state and District guidelines in the following areas:

**A. Arts:**

1. Music
2. Theater
3. Visual Arts

**B. Career &  
Technical Education**

**C. Physical Education and  
Technical Lifelong**

**Wellness:**

1. Dance
2. Fitness

III. Students will demonstrate personal and workplace skills which are integrated throughout the curriculum and include:

- A. Creativity and Innovation
- B. Critical Thinking
- C. Goal Setting
- D. Initiative

- E. Interpersonal Skills
- F. Leadership
- G. Organization
- H. Personal Finances

- I. Problem Solving
- J. Team Building and Collaboration
- K. Technology

IV. Students will demonstrate positive character skills which are integrated throughout the curriculum and include:

- A. Citizenship
- B. Courtesy and Respect

- C. Good Sportsmanship
- D. Honesty and Trustworthiness

- E. Kindness and Caring
- F. Responsibility

The Executive Limitations and Board Policies described below are limited to expectations that pertain to the budgetary and financial activities of the District. All Board policies can be viewed at the District's website at [www.ccsd.net](http://www.ccsd.net).

## **EXECUTIVE LIMITATIONS**

### **EL-1: GLOBAL EXECUTIVE CONSTRAINT**

The Superintendent will not cause or allow any practice, activity, decision, or organizational circumstance, which is either unlawful, imprudent or in violation of commonly accepted business and professional ethics and practices.

### **EL-5: FINANCIAL PLANNING/BUDGETING**

Financial planning for any fiscal year or the remaining part of any fiscal year will not deviate materially from the Board's Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan. Further, without limiting the scope of the foregoing by this enumeration, the Superintendent will not:

1. Make plans, which would cause the conditions described, as unacceptable to the policy "Financial condition and activities."
2. Fail to include credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumption.
3. Provide less for Board prerogatives during the year than is set forth in the Cost of Governance policy.

### **EL-6: FINANCIAL CONDITION AND ACTIVITIES**

With respect to the actual ongoing financial condition and activities, the Superintendent will not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from Board priorities established in Ends policies. Further, without limiting the scope of the foregoing by this enumeration, he or she will not:

1. Expend more funds than will be received in the fiscal year unless the debt guideline (below) is met.
2. Indebt the organization in an amount greater than can be repaid by identified, otherwise, unencumbered general fund revenues within the current fiscal year.
3. Decide future bond issues.
4. Allow the ending fund balance to fall below 2% of total projected annual expenditures.
5. Take any action that would cause the bond rating to be downgraded.
6. Fail to settle payroll and debts in a timely manner.
7. Allow tax payments or other government ordered payments or filings to be overdue or inaccurately filed.
8. Fail to aggressively pursue receivables after a reasonable grace period.
9. Allow cash and cash equivalents to drop below a safety reserve of the sum needed over a period of 30 days.
10. Fail to aggressively seek public input on budget reductions for programs, which directly impact students.



## EL-8: ASSET PROTECTION

The Superintendent will not allow the District's assets to be unprotected, inadequately maintained, or unnecessarily risked or fail to be maximized. Further, without limiting the scope of the foregoing by this enumeration, he or she will not:

1. Fail to maintain adequate insurance to protect the District's assets.
2. Allow unbonded personnel access to material amounts of funds.
3. Subject plant and equipment to improper wear and tear or insufficient maintenance.
4. Unnecessarily expose the organization or its Board or staff to claims of liability.
5. Make any purchase:
  - A. Circumventing the District's central purchasing rules and authorization.
  - B. Wherein normally prudent protection has not been given against conflict of interest.
  - C. Wherein preference has not been given to Nevada vendors where appropriate.
  - D. Of over \$25,000 without obtaining bids per Nevada Revised Statutes.
  - E. In any amount for which funding has not been included in the budget without specific Board approval. Splitting orders to avoid these requirements is not allowed.
6. Fail to protect intellectual property, information, and files from loss or significant damage.
7. Receive, process, or disburse funds under controls, which are insufficient to meet the Board appointed auditor's standards.
8. Fail to maintain and operate physical facilities in a manner that prolongs the life expectancy of the building and provides an appropriate educational environment.
9. Endanger the organization's public image or credibility, particularly in ways that would hinder the accomplishment of its mission.

## EL-9: COMPENSATION AND BENEFITS

With respect to employment, compensation, and benefits to employees, consultants, contract workers and volunteers, the Superintendent will not cause or allow jeopardy to fiscal integrity or to public image. Further, without limiting the scope of the foregoing by this enumeration, he or she will not:

1. Change his or her own compensation and benefits, except, as his or her benefits are consistent with a package for all other employees.
2. Promise or imply permanent or guaranteed employment.

## EL-12: ANNUAL REPORT TO THE PUBLIC

The CEO shall not fail to prepare an annual progress report to the public that includes the following items:

1. Student performance data indicating student progress toward accomplishing the Board's Ends policies;
2. Information about District strategies, programs and operations intended to accomplish the Board's Ends policies; and
3. Revenues, expenditures and costs of major programs and elements of District operation.

## BOARD POLICIES

### REGULATION 3110 - BUDGET DEVELOPMENT

- I. In accordance with Nevada statutes, the annual budget shall be a plan to meet the Global Ends of the Board of School Trustees by indicating the services to be provided during the fiscal year. The budget development process shall include the following:
  - Involvement of the Board in all major decision-making stages,
  - Incorporation of long-range planning,
  - Provision of a fiscally sound financial plan, and
  - Provision for informing and involving the community and the administration at appropriate stages to promote an understanding of the budget.
- II. The Finance and Operations Division is responsible for coordinating the development of the annual Clark County School District budget. The development of the budget shall include a process for input by the various divisions of the District through the division head and shall incorporate those decisions of the Board of School Trustees which have financial impact.
- III. The Board of School Trustees shall provide decisions at each major stage in budget development, including approval of:
  - Proposed changes or additions to the instructional program for the period covered by the budget,
  - Proposed salary schedules for the period covered by the budget,
  - Schedules for maintenance and renovation of buildings and schedules for maintenance and replacement of equipment, and
  - The tentative, final, and amended final budgets, and any augmented budgets as required by Nevada statutes.

The Board shall schedule at least annually, as part of a regular or special meeting, an opportunity for input by the public and District staff on the development of the budget, including allocations and formulas utilized for budget development.
- IV. The Board and the community shall be provided adequate information at all stages of budget development to enable informed estimates of the budget's adequacy.
- V. Budget development, including preparation and filing, shall be in accordance with, and as detailed in Nevada statutes, using the forms prescribed by the Nevada Department of Taxation.
- VI. Budget development and administration shall be based on Generally Accepted Accounting Principles for Governmental Accounting as set forth by the Governmental Accounting Standards Board, or a successor organization recognized as the principal authority for governmental accounting practices.
- VII. The Board will adopt a plan for scheduled maintenance and renovation of buildings and maintenance and replacement of equipment.
  - A. The Finance and Operations Division, together with the Facilities Division, shall periodically perform or cause to be performed studies of standards recognized and applied both in private industry and in the public sector for maintenance and renovation of buildings, and equipment and its useful

life, including, without limitation, depreciation criteria used in private industry, and shall present recommended standards to the Board of School Trustees for adoption.

- B. The Finance and Operations Division shall include in the budget of the Clark County School District those allocations of funds which are required to fulfill the schedules of maintenance and renovation of buildings and maintenance and replacement of equipment which have been approved by the Board of School Trustees.

VIII. Allocation of funds as major appropriations for personnel and supplies shall be made in accordance with formulas developed on the basis of educational needs of schools. These budget formulas shall include factors for allocation of:

A. Staffing

- |                              |  |
|------------------------------|--|
| 1. School administrators     | 5. Custodial personnel                                       |
| 2. Classroom teachers        | 6. Maintenance, grounds, and operations personnel            |
| 3. Other licensed personnel  | 7. Attendance officers, police officers, and campus monitors |
| 4. School clerical personnel | 8. Other support staff                                       |

B. Instructional Materials/Services

- |                                |  |
|--------------------------------|--|
| 1. Textbooks                   | 10. Instructional supplies                   |
| 2. Library books and magazines | 11. Special education instructional supplies |
| 3. Other library expenses      | 12. Medical supplies                         |
| 4. Library computer supplies   | 13. Custodial supplies                       |
| 5. Library technical services  | 14. Athletic supplies, boys                  |
| 6. Printing services           | 15. Athletic supplies, girls                 |
| 7. Computer supplies           | 16. Other activity expenses                  |
| 8. Audiovisual supplies        | 17. Equipment                                |
| 9. Field trips                 | 18. Postage                                  |

IX. Deferred Appropriations

- A. A process of deferred appropriations shall be used by the District to provide a safeguard against unexpected increases in student enrollment.
- B. Minimum and maximum projected enrollments shall be established for a budget period. The maximum projected enrollment shall be determined as a fixed percentage above the minimum enrollment. The difference between income determined by maximum enrollment projections and the income determined by minimum enrollment projections is the basis for “deferred appropriation.”
- C. The deferred appropriations account shall provide appropriations in the following areas:
1. Teachers
  2. School Support Staff
  3. School Administrators
  4. Regular and Special Education Instructional Materials

## X. Contingency Reserve

In order to provide a means of funding unanticipated expenditures within the various appropriation areas, a contingency reserve account shall be established in the General Fund budget to provide for such unanticipated needs. The contingency account may not be less than 1/4 of 1 percent for any year.

## XI. Ending Fund Balance

- A. An unreserved ending fund balance of not less than 2 percent of total General Fund revenue for each fiscal year shall be included in the General Fund budget. An inability to meet this requirement must be approved by the Board of School Trustees. Unreserved ending fund balance is that fund balance exclusive of inventories and amounts reserved or designated for preexisting obligations.
- B. The Board shall include in the District's budget a reserve for economic uncertainty as a special revenue fund. In any fiscal year in which the unreserved ending fund balance of the General Fund would otherwise exceed the percentage amount set forth in Section XI(A) above, that amount which constitutes the amount in excess of the required percentage amount shall be transferred to the special revenue fund for economic uncertainty. The Board of School Trustees may, through its approval of the budget, provide for management of balances in the special revenue fund either through transfer of equity to or from other funds or by direct deposit of revenues. Any balances in the special revenue fund for economic uncertainty may be made available to the General Fund to compensate for shortfalls in actual revenues as compared to projected revenues. Balances in the special revenue fund for economic uncertainty which are in excess of 2 percent of General Fund revenue for that fiscal year may be made available with Board approval for those purposes for which expenditures are made either from the General Fund or from other funds maintained by the district.

XII. The Finance and Operations Services Division is responsible for developing and implementing procedures for budget development.

## REGULATION 3130 - BUDGET ADMINISTRATION

- I. Procedures shall be developed to ensure that the General Fund resources of the Clark County School District are used to support a basic instructional program consistent with the Global Ends of the Board of School Trustees and to ensure that budget accounts will be properly managed.
- II. The Superintendent of Schools has final responsibility for administration of the budget.
- III. Members of the Executive Cabinet are responsible for administration of budgets within their jurisdiction.
  - A. Revenue Funds available for appropriations are governed by revenue which is dependent to a great extent on student enrollment. Enrollment is projected for the succeeding school year and estimates of revenue, based on the latest enrollment projections, are revised periodically during the current school year.

B. Appropriations:

1. Department heads are responsible for supervision of budget appropriations within their jurisdiction as directed by Executive Cabinet members.
2. School principals are responsible for supervision of budget appropriations within their jurisdiction as directed by Executive Cabinet members. Schools shall receive appropriations as determined by budget formulas for the following budget line items:

Descriptions

- |                                |   |
|--------------------------------|---|
| a. Textbooks                   | k. Instructional supplies                   |
| b. Library books and magazines | l. Special education instructional supplies |
| c. Other library expenses      | m. Medical supplies                         |
| d. Library computer supplies   | n. Custodial supplies                       |
| e. Library technical services  | o. Athletic supplies, boys                  |
| f. Technical services          | p. Athletic supplies, girls                 |
| g. Printing services           | q. Other activity expenses                  |
| h. Computer supplies           | r. Equipment                                |
| i. Audiovisual supplies        | s. Postage                                  |
| j. Field trips                 |   |
3. An initial allocation of a maximum of 75 percent of the estimated total appropriations for each budget line item, apportioned to each school, is made in March for the succeeding school year.
  4. The second (and last) allocation which is the remainder of the total allocation will be made at the end of October. It is determined by budget formulas now applied against the actual enrollment as of the Friday of the fourth week of the school year.
  5. Each principal, upon notification of the school's total adjusted appropriations, may, upon approval of the appropriate regional superintendent, reallocate the appropriations, provided minimum requirements are met, and any negative balances are covered.
  6. In addition to the aforementioned allotments, schools that experience growth of ten students or more between Friday of the fourth week of the school year and the Friday preceding the December holiday recess will receive allotments for the increased enrollment determined by budget formulas for budget line items for textbooks and instructional supplies as follows:
    - a. New schools - The sum of the regular per student appropriation for each budget line item plus the growth appropriation for each budget line item.
    - b. Established schools - Regular per student appropriation for each budget line item.
  7. The net balance at the end of the school year of all non-project, special education, and staff development budget line item appropriations to schools determines the carry-over allowed each school. The carry-over, which is in addition to the appropriations for the succeeding school year, may be allocated at the discretion of the principal and may not exceed the following amounts:
    - a. Elementary schools \$5,000
    - b. Middle schools \$6,500
    - c. Senior high schools \$10,000

8. The Budget Department is responsible for the daily updating of the Budget Inquiry System. The System is available for use by department heads and school principals and indicates the status of budget appropriations, encumbrances, expenditures, and ending balances of all projects within the principal's responsibility, and contains several years of transaction detail.

#### C. Transfer of Budget Appropriations

1. Appropriation transfers between program classifications shall be by action of the Board of School Trustees upon recommendation of the Superintendent of Schools and as detailed in Nevada statutes as follows:
  - a. At a regular meeting, the Board takes action regarding the change in the amount, accounts, programs, and funds.
  - b. Sets forth the reasons for the transfer.
  - c. The action is recorded in the official minutes of the Board meeting.
2. Transfer of contingency reserve funds shall be by action of the Board at any regular Board meeting. Such transfers may not be authorized prior to September 15 of a school year and may only be to budget appropriation accounts for expenditures. (Expenditures may not be made directly from the contingency reserve.)



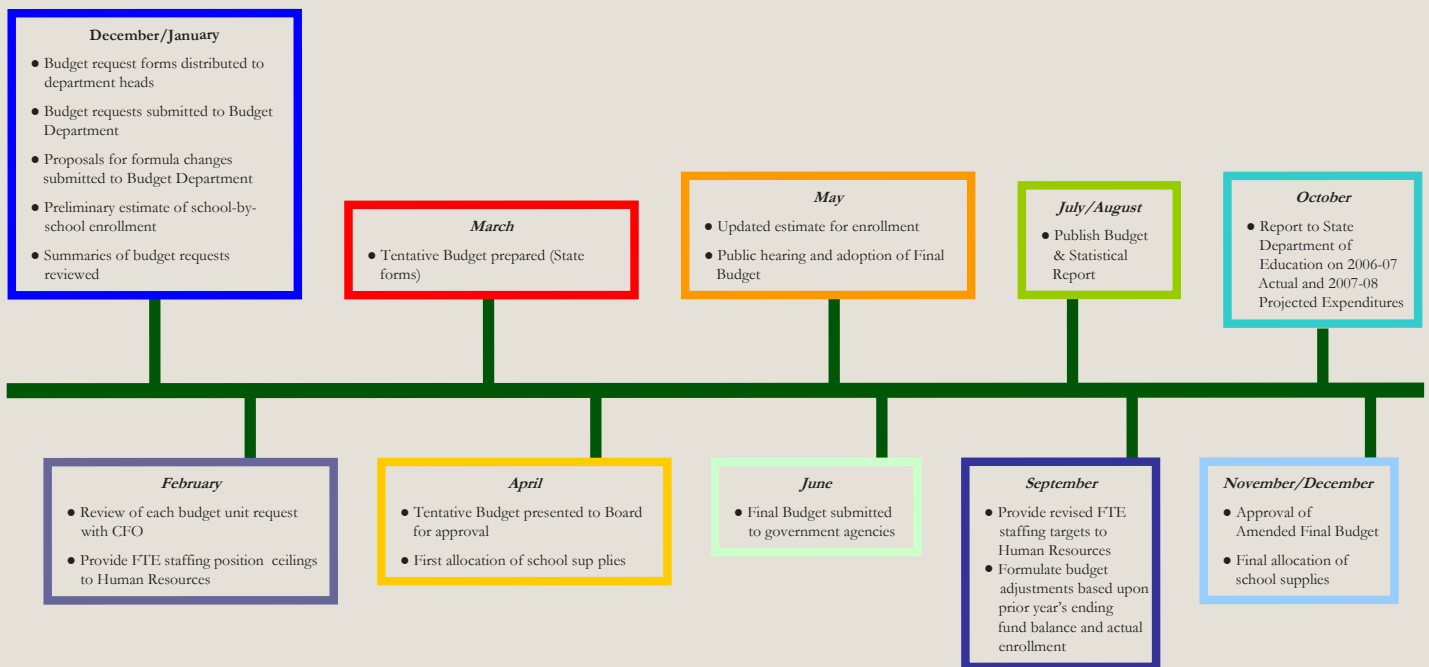
## THE DISTRICT'S BUDGETING CYCLE

The District has developed an effective budgeting system involving close cooperation among the Board of School Trustees, administration, and staff in all phases of budget development. The District prepares its budgets, which are submitted to the Nevada Department of Taxation, using generally accepted accounting principles (GAAP) applicable to governmental entities.

Budgeting in the District is on a July 1 through June 30 fiscal year basis and is a year-round process. The cycle begins in the fall of the prior school year and continues until a final budget is filed with the Nevada Department of Education and the Nevada Department of Taxation in the spring of the following year. After the actual enrollment counts are taken in the fall, the District is required to adopt an amended final budget on or before January 1, reflecting any adjustments necessary as a result of the completed count of students.



## Budget Development Timeline



The process of budget formulation involves a number of participants. Division heads, after reviewing their various budget needs, submit their requests for staffing, supplies, and equipment to the Budget Department. These requests are then summarized by the Budget Department, whose responsibility is to prepare a tentative budget for consideration by the superintendent and presentation to the Board for approval.

Development of a budget in which all budget items are fully substantiated involves a series of steps as outlined in the Board-approved budget calendar that follows. The major steps in the development of the budget are summarized briefly below.

- Establishment of the instructional programs to be offered during the 2007-08 year, including all Board actions relevant to the instructional programs within the budget parameters.
- Established personnel and supply formulas were applied in February 2007 for the 2007-08 budget year. These formulas indicate the personnel and supplies required to carry out the educational program as approved by the Board.
- The Budget Department then proceeded with the preparation of the tentative budget, which was presented to the Board for approval on April 11, 2007. The tentative budget was filed with the Nevada Departments of Education and Taxation and also with the Clark County auditor by April 15, as required by Nevada Revised Statutes (NRS).
- As required by NRS 354.596, a public hearing on the budget was held on the third Wednesday of May (on May 16, 2007). The notice of public hearing was published in the legal section of a local newspaper on May 8, 2007 and advised the general public of the time that they could address the Board regarding the budget.
- Additionally, NRS 354.598 requires that adoption of the final budget be accomplished on or before June 8, 2007. It is then filed with the Nevada Department of Education, the Clark County auditor, and the Nevada Department of Taxation. The final budget was adopted on May 16, 2007 and filed with appropriate agencies on May 18, 2007.

After the Board has approved the final budget, it is then the responsibility of the Budget Department to implement and monitor the budget. A system of budget allotments is established for each departmental unit (reference unit budgets in the General Operating Budget section). Daily review of transaction data is available with user access through network connections, which reflect appropriation levels, encumbrances, and year-to-date expenditures. This reporting system also enables the Budget Department to monitor all of the District's budgets on a regular basis and provides the necessary controls.

Augmented budgets may be approved by the Board in any year in which the law increases (or decreases) the revenues of the local government, if the increase (or decrease) was not a part of the adopted amended final budget. Similar adjustment procedures relate to expenditures. The 2007-08 Final Budget was adopted by the Board on May 16, 2007 reflecting estimated revenues and projected student enrollment. This **2007-08 Budget and Statistical Report** reflects the adopted final budget.

If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate administrator. Transfers between programs or function classifications require approval of the Board.



## BUDGET ADMINISTRATION — SCHOOLS

Based on the budget formulas approved by the Board, the Budget Department determines the appropriations for the following expense objects:

- Athletic Supplies—Boys
- Athletic Supplies—Girls
- Audio-Visual Supplies
- Computer Supplies
- Custodial Supplies
- Equipment (New/Replacement)
- Field Trips
- Instructional Supplies
- Instructional Supplies—Special Education
- Library Books & Magazines

- Library Computer Supplies
- Library Supplies—Other
- Library Technical Services
- Maintenance and Repair
- Medical Supplies
- Other Activity Expenses
- Postage
- Printing Services
- Technical Services
- Textbooks

An initial allocation of 75% of the estimated total appropriation for each of the above, apportioned to each school, will be developed by the end of March preceding the school year. The estimated total appropriation is determined by budget formula from the projected enrollment.

The Budget Department will notify the principals of their schools' total appropriations and will place the 75% allocation into each school's budget. The following allotments must be spent at the minimum percentage levels shown for each expense object:

<b>Budget</b>			
<u>GL Accounts</u>	<u>Functional Area</u>	<u>Description</u>	<u>Percentage</u>
5641000000	F01001000	Textbooks	75%
5642000000	F01002220	Library Books	75%
5510000000	F01001000	Field Trips	75%
5610000000	F01002220	Library Supplies	50%
5610000000	F01001000	Instructional Supplies	50%
5610000000	F02501000	Special Education Instructional Supplies	100%
5681000000	F01001000	Instructional Equipment-Major/Minor	50%
5610000000	F09201000	Athletic Expense—Boys' Supplies	75%
5610000000	F09201000	Athletic Expense—Girls' Supplies	75%
5610000000	F01002190	Other Activity Supplies Expense	75%
5610000000	F01002130	Medical Supplies	50%

The second allocation will be made to each school by the end of October. This remaining allocation, approximately 25% of the total, will be determined by the current budget formula now applied against the actual enrollment at the end of the fourth week of school.

In addition to the regular allotments, elementary schools that experience growth of 10 students or more between the official count date and December 31 shall receive the following allotments for instructional supplies:

<b>New Schools</b>	<b>\$136 per student</b>
<b>Established Schools</b>	<b>\$59 per student</b>

At the end of the fiscal year, the net ending balance of non-categorical in the projects of the General Fund and staff development, and Special Education Fund as shown on the school's budget inquiry, will determine the amount of carryover to be allowed to the school. The carryover will be included in the second allocation in addition to the next year's formula appropriations and will be allocated to the school's instructional supply line item. This carryover is not allowed to exceed the following amounts:

<b>Elementary Schools</b>	<b>\$ 5,000 per school</b>
<b>Middle Schools</b>	<b>\$ 6,500 per school</b>
<b>Senior High Schools</b>	<b>\$ 10,000 per school</b>

In addition, senior high schools may retain gate receipts to the extent of 50% of the money received for admission to athletic events. Of this, 70% is allocated to student activities and 30% is allocated to athletic expenses. Unused gate receipts are carried over at 100% and are added to the next year's gate receipt funds.



## SUMMARY OF SIGNIFICANT ACCOUNTING AND BUDGETARY POLICIES

The accounting and budgeting policies of the District as reflected in the ensuing budget report conform to the accounting and budgeting principles for local districts as prescribed by the Nevada Department of Education. The more significant policies are summarized in this section.

### FUND ACCOUNTING

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.



A fund is a separate account entity with a self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into governmental and proprietary categories. Each category in turn is divided into separate fund types. Governmental funds are used to account for all or most of a government's general service activities. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of a net income is necessary or useful for sound financial administration. NRS 354 provides that an independent auditor must examine the operation of the District's various funds for compliance with accounting and financial requirements related to the statutes. In order to meet this mandate, the Nevada Tax Commission has prescribed that local government entities adopt a resolution in a required format establishing the various funds to record the operations of the entity, state a plan for administration of the funds, and file the resolution with the Nevada Department of Taxation. The Resolution Establishing Various Funds was adopted by the Board of School Trustees on June 25, 1996, and amended on June 26, 1997 and July 22, 1999. The District's fund types are briefly described below.

## BUDGETARY BASIS OF ACCOUNTING

Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. Basis of budgeting relates to the timing of the measurement made, regardless of the measurement focus applied.

Funds included in the preparation of the fiscal year 2007-08 budget are reflected in the sidebar titled District Funds.

All Governmental Funds use the modified accrual basis of budgeting. Revenues are recognized when they become measurable and available as net current assets. Gross receipts and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are then recognized as revenue. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and the payment seems certain. The major revenue sources of the District include state distributive fund revenues, local school support taxes, property taxes, interest income, and governmental services taxes. Using the modified accrual basis, expenditures are recognized when the related fund liability is incurred. An exception

DISTRICT FUNDS	
<b>GENERAL FUND</b>	
0100 <sup>1</sup>	General Fund
<b>SPECIAL REVENUE FUNDS</b>	
<b>District Projects:</b>	
0200	Class Size Reduction Fund
0230	Adult High School Diploma Program Fund
0250 <sup>1</sup>	Special Education Fund
0270	Other Special Revenues Fund
0271	Clark County Education Foundation Fund
0279	State Grants/Projects Fund
0220	Vegas PBS Fund
0280	Federal Projects Fund
0285	Medicaid Fund
0286	Administrative Claiming Fund
<b>DEBT SERVICE FUNDS</b>	
0300 <sup>1</sup>	Debt Service Fund
0301	Debt Service Refunding & Revenue Bonds Fund
<b>CAPITAL PROJECTS FUNDS</b>	
0408 <sup>1</sup>	Bond Fund—1998 Building Program
0430	Building and Sites Fund
0435	1998 Building Program—AB 353 Fund
0440	Governmental Services Tax Fund
0470	Capital Replacement Fund
<b>ENTERPRISE FUND</b>	
0500	Food Service Enterprise Fund
<b>INTERNAL SERVICE FUNDS</b>	
0600	Insurance and Risk Management Fund
0610	Graphic Arts Production Fund

(1) Major funds in the government-wide financial statements.

to this rule is that principal and interest on general long-term debt are recognized when due.

All Business Type Funds use the accrual basis of budgeting. Revenues are recognized when earned and expenses are recognized in the period incurred.

The basis of budgeting and basis of accounting are the same, except for differences in fund reporting structure. For financial statement purposes, the Medicaid Fund is shown individually; however, in this document it is combined with federal projects.



### **Governmental Funds - The District operates four major governmental funds and fourteen non-major governmental funds.**

#### **General Fund - The General Fund is typically used to account for all financial resources except those required to be accounted in another fund.**

**General Fund**—This major governmental fund is the District’s operating fund and is used to account for all financial transactions and expenditures associated with the administration and daily operations of the schools except for federal and state grant-funded programs, school construction, debt service, food service operations, and interdepartmental services.

The 1993 Nevada Legislature approved NRS 387.047, which requires all school districts in the state to account separately for all funds received for the instruction of, and provision of related services to, students with disabilities. Throughout this document, General Operating Fund refers to the combination of this Special Education Fund and the regular instruction General Fund.

Sources of revenue and assets in the General Fund include, but are not limited to, local school support sales taxes, property taxes, governmental services taxes, franchise fees, sales of assets, federal forest reserve payments, state payments, tuitions payable from other school districts, summer school tuition, investment earnings, income from student activities, and donations.

All resources of the General Fund shall be expended according to the budget as established by the Board under applicable statutes and regulations to deliver the highest possible quality of educational experience to the students of the District, taking into account the amount of available revenues and the outcome of deliberations by the Nevada Legislature. The budget shall be formulated under Board approved regulations and shall provide, within available revenue, for the allocation of resources for direct instruction to students and for such supporting services, facilities, and materials as may be necessary to effectively support the instructional program, taking into account the increase or decrease in overall enrollment and enrollment in individual schools and programs. Contingencies and ending balances will be budgeted and managed according to District regulation. Reserved and unreserved balances will be prudently retained by the District as protection against fluctuations or unforeseen reductions in revenue, unforeseen expenditures in excess of the budgeted contingency, and to maintain and improve bond credit rating to minimize interest cost to taxpayers. Such balances will be managed according to District regulation. Reserved and unreserved ending balances, including amounts encumbered or specifically designated, shall be recorded and reported according to generally accepted accounting principles.



When the audited unreserved, undesignated ending balance of the General Fund is less than the amount required to be maintained according to District regulation, the budgeted General Fund expenditures shall be adjusted as necessary in the current year and in the ensuing year to ensure that the unreserved, undesignated balance is not less than the amount required by District regulation in the ensuing year.

For the General Fund, an amount no less than the amount of unreserved, undesignated ending balance required by District regulation is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

**Special Revenue Funds—The District maintains one major governmental and four non-major governmental special revenue funds. These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.**

**Special Education Fund** - This fund is a major governmental special revenue fund used to account for the costs and operations of education and related services to students with disabilities, including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and other capital outlay, and other purchases associated with the programs.

Sources of funding in the Fund are state funds received specifically for the special education of disabled students and transfers from the General Fund. All assets of the Fund are to be applied exclusively toward the purposes for which funding has been generated.

The budget is established each year using realistic projections of revenues and expenditures. All ending balances are to be transferred into the General Fund while any deficiencies are eliminated either by a transfer from the General Fund or a correcting entry from the related fund that created the deficiency.

The anticipated and necessary unreserved year-end balance for the Fund is zero. Any deficits will be removed by transfers from the General Fund (or other funds) and any surpluses will be remitted to the General Fund. This practice is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

**District Projects Funds** - These funds are used to account for the costs and operations of programs supported by special purpose grants and reimbursements from the state or other non-federal governmental entities, reimbursements for school operations, private and governmental gifts, grants, and grant-related indirect cost recovery. Expenditures include, but are not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and other capital outlay, depreciation, and other purchases associated with the programs.

Resources in the Funds originate from special purpose grants and reimbursements from the state or other non-federal governmental entities; reimbursements for school operations; private and governmental gifts, grants, donations, and grant-related indirect cost recovery.

All assets of the Funds are to be applied exclusively toward the purposes for which funding was generated, recognizing any conditions imposed by the granting or donating entity. The budget is developed annually to ensure that expenditure authority has been aligned as necessary with any requirements of the granting entity.

All balances and reserves in the Funds are to be retained and not be transferred or applied toward any purposes

other than as permitted under the terms imposed by the granting or donating entity. If the granting or donating entity allows, balances may either be applied toward the grant or specified projects in the ensuing project year, or refunded to the granting or donating entity.

Deficiencies in the Funds are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to activity of that fund. Retention of the entire reserved, designated, and unreserved balance is deemed by the Board to be reasonable and necessary to carry out the purposes of the Funds. Any amounts which may be due to the state or other granting entity will be reflected as such in the financial statements.

**Vegas PBS Fund** - This fund is used to account for the transactions and operations of the District's educational media services channel. Sources of revenue and assets include bequests, donations, grants, interest on investments, special state appropriations, and other local sources of funding.

Expenditures include, but are not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment purchases, and other costs associated with the channel's operations. Planning for capital acquisition or other station improvements must be approved annually by the Board.



All balances and reserves in the Fund shall be retained and not transferred or applied to any purposes other than as permitted under terms imposed by grant and donor bequests. Deficiencies in the Fund will be removed by a correcting entry in another fund if the deficiency relates to activity in that fund. Retention of the entire reserved, designated, and unreserved balance is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

**Federal Projects Fund** - This fund is used to account for the costs and operations of programs and projects funded by federal grants, including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other purchases authorized by such programs. Resources are generated from federal grant and contract proceeds.



All assets in the Fund are to be applied exclusively toward the purposes for which the resources have been generated, taking into account all restrictions imposed by the grant or contract. The budget is established each year using projections that are aligned with the stated requirements of the granting agency.

All balances and reserves in the Fund are to be retained and not transferred or applied toward any purposes other than as permitted under the terms imposed by the granting entity. If the entity permits, balances may either be applied toward the grant or specified projects in the ensuing project year or refunded to the agency. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency relates to the activity of that fund. Retention of all balances and reserves in the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

**Medicaid Fund** - This fund is used to account for the receipt and expenditure of grants or reimbursements from the Medicaid Program for services rendered on behalf of eligible students and the Administrative Claiming Program for Medicaid eligible outreach services. All revenues received in the Fund are to be applied exclusively toward the salaries and benefits, supplies and materials, professional and technical services, equipment and other capital purchases, any costs incurred in the collection of Medicaid funding, or other costs associated with providing services for disabled or other students who are eligible under federal statute and regulation for the Medicaid Program.

Resources in the Fund are comprised of grants or reimbursements received by the District under the guidelines and regulations governing the Medicaid Program.

All assets in the Fund are to be applied exclusively toward the purposes for which funding has been generated. The budget is established annually using projections that account for the authority to expend strictly for programs, services, activities, and purchases on behalf of students eligible to receive reimbursable Medicaid services. The year-end unreserved, undesignated balance for the ensuing year is maintained to equal the average of the actual revenues of the current fiscal year in addition to the immediately preceding fiscal year.

All balances and reserves in the Fund are to be retained and not applied toward purposes other than that for which the Fund was established. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to activity in that fund. Retention of an unreserved, undesignated balance in the Fund as described above is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

**Debt Service Funds** - The District operates two debt service funds that are used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.



**Debt Service Funds** - These funds are used to account for the costs and payment of debt service obligations including, but not limited to, principal and interest payments, related professional and financial services fees, bond premiums and discounts, and collection and distribution of property tax revenues and other permissible sources associated with debt service or capital projects tax levies as permitted by Nevada Statute. In addition, the Fund and its resources function as a guarantee to investors (who have purchased the District's bonds) that the District will meet its debt obligations, to the citizens of the County that schools will be constructed and renovated with voter approval, and to taxpayers that the established tax rate shall not be exceeded.

Resources deposited into the Fund include property taxes, investment earnings, reimbursements, good faith deposits, bond premiums, and other permissible sources including, but not limited to, transfers from Capital Projects Funds, or other funds of the District, as well as proceeds of sales of capital assets required to be deposited to the Fund.

All revenues and assets in the Fund are exclusively restricted toward the purposes for which the funds are generated. Budgetary amounts are established each year through the District's estimation of total resources (including the year-end reserved balance) and factored not to exceed the amount of the annual projected debt service and associated costs based on existing and proposed debt issues as well as permissible distributions of capital projects tax levies.

When the actual year-end reserved balance in the Debt Service Fund exceeds the amount of existing and proposed debt service and permissible distributions of capital projects tax levies for the ensuing fiscal year, the property tax rate or other permissible sources established for the Fund shall be decreased in the ensuing fiscal year in order that the budgeted year-end reserved balances are no more than the amount of the following year's estimated payments for debt service and associated costs.

Since the District has dedicated its "full faith and credit" backing toward all general obligation bond issues, the maintenance of an adequate fund balance and corresponding property tax rate is subject to the three separate determination criteria of deficiency, all of which must be met annually. These criteria are as follows:

- When the estimated revenues to be generated for the ensuing year (plus existing Fund balance) are not sufficient to avoid a reduction in the Fund balance (not created by the issuance of new debt), the property tax rate shall be increased for the ensuing year to a rate necessary to maintain the Fund balance at the same level during the ensuing year. That rate shall not exceed the sum of the maximum rates set forth in the sample ballots for outstanding bonds and shall not exceed the \$3.64 per \$100 property tax rate cap.
- When the sum of revenue estimates for the ensuing year (plus existing Fund balance) would be insufficient after the payment of debt service, the property tax rate shall be increased in the ensuing year to that rate necessary to achieve a sufficient Fund balance that avoids any adverse comments, notations, or other negative alerts from the rating agencies, subject to the \$3.64 per \$100 property tax rate cap.
- When the sum of revenue estimates for the ensuing year (plus existing Fund balance) would be insufficient to pay the expected debt service requirements and capital projects tax distributions for the ensuing year, the property tax rate shall be increased to enable funding of the District's debt service obligations in a timely fashion, subject to the \$3.64 per \$100 property tax rate cap.

Retention of a year-end reserved balance not exceeding the amount of the anticipated debt service, associated costs, and permissible distributions of capital projects tax levies for the ensuing fiscal year is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

**Debt Service Refunding and Revenue Bonds Fund** - This fund is used to account for the costs and payment of debt service obligations for general obligation revenue bonds pledged by the revenue generated from a 1 5/8% Clark County hotel room tax and the revenues of a tax equivalent to 60 cents for each \$500 of value on transferred real property within Clark County. These revenues are deposited into the Capital Projects - Assembly Bill 353 Fund and transferred into the Debt Service Revenue Bonds Fund in an amount sufficient to provide for the annual repayment of all obligations and required reserves associated with those revenue bonds issued pursuant to the provisions of Assembly Bill 353.

Should the hotel room and real property transfer tax revenues be insufficient, the full faith and credit of the District is pledged for the payment of principal and interest due thereon, subject to Nevada constitutional and statutory limitations on the aggregate amount of ad valorem taxes.

All revenues and assets in the Fund are exclusively restricted toward the purposes for which the funds are generated. Budgetary amounts are established each year through the District's estimation of total resources (including the year-end reserved balance) and factored not to exceed the amount of the annual projected debt service and associated costs based upon existing and proposed debt issues.



**Capital Projects Funds**—The District maintains one major governmental and three non-major governmental capital projects funds to account for all resources used exclusively for acquiring and improving school sites, constructing and equipping new school facilities, and renovations.

**Bond Fund** - This fund is the major governmental fund used to account for the costs of capital construction and improvements financed from bond proceeds including, but not limited to, capital outlays as permitted under Nevada Revised Statutes, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Resources in the Fund represent the net proceeds from sales of general obligation or special obligation bonds issued pursuant to Nevada law. All assets of the Fund are to be applied exclusively toward the purposes for which funding was generated. All balances and reserves in the Fund shall be retained and not transferred or otherwise applied toward any purpose except that permitted by law. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund. The entire unexpended amount of reserved, designated, and unreserved balance of the Fund is determined by the Board.



**Building and Sites Fund** - This fund is used to account for the costs of construction, purchases, modernization, or furnishing of school buildings or sites, as specified in NRS 387.335 or successor statutes including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Sources of revenue in the Fund are receipts from the rental and sales of District property. All assets of the Fund are to be applied exclusively toward the purposes for which funding was received. All balances and reserves in the Fund shall be retained and not transferred or otherwise applied toward any purpose except that permitted by law. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund. The entire unexpended amount of reserved, designated, and unreserved balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.



**Governmental Services Tax Fund** - This fund is used to account for the costs of capital projects funded from Governmental Services Taxes including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Resources in the Fund represent proceeds from the capital improvement portion of the Governmental Services Tax, bonds, or other obligations issued utilizing the tax proceeds as security.

All assets of the Fund are to be applied exclusively toward the purposes for which funding was generated. All balances and reserves in the Fund are to be retained and not transferred or otherwise applied toward any purpose except that permitted by statute.

Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund.



The entire unexpended amount of reserved, designated, and unreserved balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

**Capital Replacement Fund** - This fund is used to account for the costs of capital projects ordinarily undertaken not more frequently than once every five years to maintain District facilities and equipment in a fit operating condition including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, other permissible purchases, and replacement of equipment and other assets according to a schedule approved by the Board. The District shall provide a separate accounting of such projects for each classification of assets for which the District has established a schedule of useful life. If required by statute, the District shall provide separate accounting for each facility or group of facilities affected by such projects.

Resources in the Fund are transfers of money from other funds made pursuant to a plan approved by the Board based upon the estimated useful life of various classes of assets, proceeds of bonds or other obligations issued using such transfers as a source of payment or security, or applications of other funds as permitted by statute and approved by the Board.

All assets of the Fund shall be applied exclusively toward the purposes for which funding was generated. The budget shall be established each year using projections ensuring that the year end balances and reserves do not exceed the amount transferred for that year based on the Board's approved schedule of useful life of assets plus money encumbered or specifically designated by the Board for capital projects and replacement.

Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund.



The entire unexpended amount of reserved, designated, and unreserved balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.



**Proprietary Funds** - The District operates three proprietary funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. There are two types of proprietary funds: enterprise and internal service funds.

**Enterprise Fund**—The District maintains one Enterprise Fund.

**Food Services Fund**—The Food Services Fund is a non-major enterprise fund used to account for the costs and operations of food services including, but not limited to, salaries and benefits, food purchases, supplies and materials, professional and technical services, utilities, building space, equipment and renovations, depreciation, and other costs associated with program operations.

Resources of the Fund include, but are not limited to, charges to students and other consumers for meals and food services, interest earnings, proceeds of obligations, federal subsidies, and donated commodities received by the program, and with reimbursements associated with providing food to populations as approved under federal guidelines or by Board action.



All assets of the Fund are to be applied exclusively toward the purposes for which funds and assets are generated. It is the intent of the Board that the Fund is to be operated such that all eligible costs associated with operating the program are borne exclusively by user charges, federal funding, and reimbursements to the program. No funds are to be transferred from other District funds to support the Fund unless approved by the voters as a component of a bond or capital projects tax ballot question.

The budget shall be established each year using projections of resources and expenditures that will create an ending retained earnings balance equal to the amount of three months' operating costs for the ensuing fiscal year plus any additional amounts deemed part of a Board-approved plan for capital acquisition or improvement. If the retained earnings balance exceeds this amount, the rates charged for meals and food services may, if necessary, be adjusted in the ensuing fiscal year to enable a planned reduction of the balance to the desired level.



Should the year-end retained earnings balance in the Fund be less than the required amount of three months' operating costs for the ensuing fiscal year (plus any additional amounts justified by a plan for capital acquisition or improvement approved by the Board), the rates charged for meals and food services are to be adjusted in the ensuing fiscal year to raise the retained earnings balance equal to the amount of three months' operating costs for that fiscal year plus any amount which is part of a Board-approved plan for capital acquisition or improvement.

The Board deems that an amount equal to three months' operating costs (plus any Board-approved capital outlay) is reasonable and necessary to meet the objectives of the Fund. Its operations are intended to be wholly self-supporting, and therefore, must have sufficient reserves to meet fluctuations in program revenues and food prices as well as pay for necessary capital improvements.

## Internal Service Funds—The District maintains two separate Internal Service Funds.

**Graphic Arts Production Fund** - This fund is used to account for the costs and operations of graphic arts production including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, depreciation, and other purchases associated with productions.

Resources of the Fund include, but are not limited to, user charges to schools and departments of the District in addition to reimbursements and transfers associated with graphic arts productions. It is intended by the Board that the Fund must be operated such that all costs associated with the program are borne exclusively by user charges to schools and departments of the District and by other reimbursements received for services. Any transfers of funds for capital needs to the Fund will be approved by the Board.



All assets in the Fund are to be applied exclusively for the purposes for which funds were generated. The budget is to be established using projections of resources and expenditures of charges to schools and departments that will maintain an ending retained earnings balance equal to the amount of two months' operating costs for the ensuing year. Additional balances beyond two months' operating costs may be retained only pursuant to a Board-approved plan for acquisition of capital to be used in graphic arts operations.

Should the year-end retained earnings balance exceed or be less than two months' operating costs for the ensuing fiscal year (plus planned accumulations for capital acquisition), the rates charged, assessments, or transfers established for the Fund shall be adjusted in the ensuing fiscal year to meet the stated objective. The budgets for the District's other funds shall be adjusted accordingly to fund such changes to rates, assessments, or transfers.

The Board deems that a retained earnings balance equal to two months' operating costs (plus planned accumulations for capital acquisition) is reasonable and necessary to carry out the purposes of the Fund.

**Insurance and Risk Management Fund** - This fund is used to account for the costs and operations of insurance and risk management including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, payment of premiums, establishment and operation of self-insurance reserves, equipment and renovations, depreciation, and other costs associated with program operations.

Resources in the Fund are generated from assessments to other District funds, investment earnings, transfers, and reimbursements. Assessments to other funds are proportionately allocated among the various funds operated by the District.

All assets of the Fund are to be applied exclusively toward the purposes for which the funds have been generated. The budget shall be established each year using projections that involve the establishment of rates to be charged and assessments to



other funds, expenditures, and liability reserves in order that the ending retained earnings balance equals one-fourth of the ensuing year's estimated losses based on an independent actuarial study that is conducted annually, utilizing an actuarial confidence level of not less than 80%.

When the retained earnings balance of the Fund exceeds or is less than the required budgeted amount for the ensuing fiscal year, the rates charged, assessments, or transfers established for that Fund are to be adjusted in the ensuing fiscal year to meet the objectives stated above. The budgets for the District's other funds are also established accordingly to accommodate such rates, assessments, or transfers.

It is deemed by the Board that a retained earnings balance of one-fourth of the ensuing year's anticipated losses (based upon the annual actuarial study at a confidence level of not less than 80%) is reasonable and necessary to carry out the purposes of the Fund.



## NEVADA REVISED STATUTES - BUDGET REQUIREMENT SUMMARY

The Nevada Revised Statutes (NRS) require that school districts legally adopt budgets for all funds. The budgets are filed as a matter of public record with the Clark County auditor and the State Departments of Taxation and Education. District staff uses the following procedures to establish, modify, and control the budgetary data reflected in the financial statements.

1. The statutes provide for the following timetable used in the adoption of budgets for the following fiscal year:

- Prior to April 15, the Superintendent of Schools submits to the Board of School Trustees a tentative budget. If, in any year, the State Legislature creates unanticipated changes impacting District revenues or expenditures (after adoption of the amended final budget), or if considered necessary by the Board, an augmented budget may be filed at any time by a majority vote of the Board. After public notice has been filed, the Board may augment the appropriation at any time by a majority vote of the Board.
- The tentative budget includes proposed expenditures and the means of financing them.
- Before the third Wednesday in May, a minimum of seven days' notice of public hearing on the final budget is to be published in a local newspaper.
- Prior to June 8, a final budget is adopted by the Board of School Trustees.
- On or before January 1, an amended final budget, reflecting any adjustments necessary as a result of the completed count of students, is adopted by the Board of School Trustees.

2. Appropriations may be transferred within or among any functions or programs within a fund without an increase in total appropriations. If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate division head. Transfers between programs or function classifications can be made as necessary.
3. Statutory regulations require budget control to be exercised at the function level within the General Fund and at the fund level for Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency funds.
4. Generally, budgets for all funds are adopted in accordance with generally accepted accounting principles. Execution of new capital leases are not budgeted as current year expenditures.

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## All District Funds - Summary

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## PUBLIC SCHOOLS GROWTH

Over the past 50 years, the District has experienced overwhelming enrollment growth requiring significant increases in financial and capital resources. The District:

- Is the largest public school system in Nevada and educates approximately 72% of all pupils in the State;
- Has the fifth largest pupil enrollment in the United States; and
- Has changed significantly since 1956 when there were 14 separate school districts in the County.

<b><i>Number of Schools<sup>1</sup></i></b>	<b><i>1955-56</i></b>	<b><i>2007-08</i></b>
Elementary	42	206
Middle Schools	0	57
Senior High	6	42
Special Schools	0	8
Alternative Schools	N/A	28
<b>TOTAL</b>	<b>48</b>	<b>341</b>

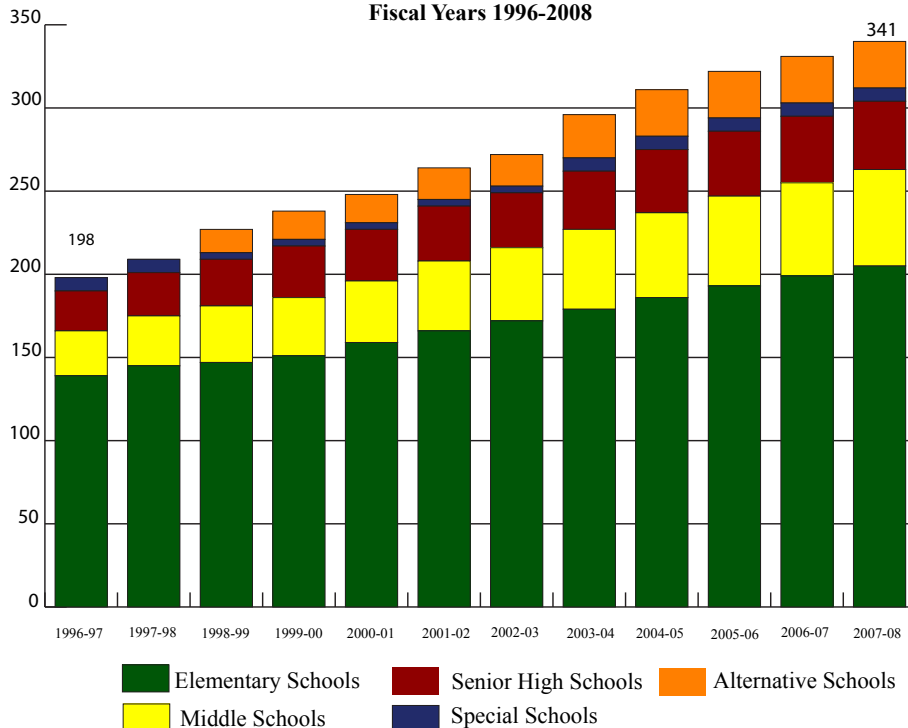
  

Value of all public property used for school purposes (land, buildings, equipment, and construction in progress).	\$18,426,057	\$5,000,000,000 <sup>2</sup>
Total number of employees (FTE)	1,171	32,000 <sup>3</sup>
Pupil enrollment	20,045	314,403 <sup>3</sup>

<sup>1</sup>Detailed listings of schools including enrollments, addresses, and ages are shown in the Statistical Data section.  
<sup>2</sup>Estimated value of property as of June 30, 2007.  
<sup>3</sup>Estimated



**CLARK COUNTY SCHOOLS SUMMARY  
HISTORICAL GROWTH  
Fiscal Years 1996-2008**



Year	Elementary	Middle	High	Special	Alternative
1996-97	139	27	24	8	0
1997-98	145	30	26	8	0
1998-99	147	34	28	4	14
1999-00	151	35	31	4	17
2000-01	159	37	31	4	17
2001-02	166	42	33	4	19
2002-03	172	44	33	4	19
2003-04	179	48	35	8	26
2004-05	186	51	38	8	28
2005-06	193	54	39	8	28
2006-07	199	56	40	8	28
2007-08	206	57	42	8	28

Source: Clark County School District, Facilities



## DISTRICT FUNDS - SUMMARY

## ALL DISTRICT FUNDS - FINAL BUDGET SUMMARY

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Fiscal Year 2007-08

DESCRIPTION	GENERAL OPERATING FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	PROPRIETARY FUNDS	TOTAL ALL FUNDS
<b>REVENUES:</b>						
LOCAL SOURCES	\$1,447,155,000	\$ 12,056,250	\$436,110,000	\$213,920,000	\$58,755,000	\$2,167,996,250
STATE SOURCES	577,100,000	182,863,500	-	-	445,000	760,408,500
FEDERAL SOURCES	15,000	174,835,000	-	-	51,280,000	226,130,000
<b>TOTAL REVENUES</b>	<b>2,024,270,000</b>	<b>369,754,750</b>	<b>436,110,000</b>	<b>213,920,000</b>	<b>110,480,000</b>	<b>3,154,534,750</b>
<b>EXPENDITURES:</b>						
SALARIES	1,259,346,519	211,659,500	-	30,036,750	28,725,000	1,529,767,769
EMPLOYEE FRINGE BENEFITS	475,858,904	71,730,500	-	9,301,775	10,807,000	567,698,179
PURCHASED SERVICES	112,894,081	33,569,500	-	592,946,475	12,603,000	752,013,056
SUPPLIES	160,787,009	52,258,000	-	16,128,000	53,827,000	283,000,009
PROPERTY & EQUIPMENT	17,608,342	2,839,500	-	82,710,000	1,467,000	104,624,842
OTHER EXPENDITURES	2,445,145	6,919,000	-	1,057,000	13,880,000	24,301,145
CONTINGENCY	5,350,000	-	-	-	-	5,350,000
DEPRECIATION	-	-	-	-	1,198,000	1,198,000
DEBT SERVICE	7,680,000	-	448,505,000	-	-	456,185,000
<b>TOTAL EXPENDITURES</b>	<b>2,041,970,000</b>	<b>378,976,000</b>	<b>448,505,000</b>	<b>732,180,000</b>	<b>122,507,000</b>	<b>3,724,138,000</b>
<b>EXCESS (DEFICIENCY) OF</b>						
<b>REVENUES OVER EXPENDITURES</b>	<b>(17,700,000)</b>	<b>(9,221,250)</b>	<b>(12,395,000)</b>	<b>(518,260,000)</b>	<b>(12,027,000)</b>	<b>(569,603,250)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
SALE OF FIXED ASSETS	635,000	-	-	-	-	635,000
SALE OF BONDS	-	-	-	650,000,000	-	650,000,000
PROCEEDS OF REFUNDING BONDS	-	-	455,695,000	-	-	455,695,000
PAYMENT TO ESCROW AGENT	-	-	(452,605,000)	-	-	(452,605,000)
TRANSFERS FROM OTHER FUNDS	-	4,000,000	76,470,000	15,000,000	580,000	96,050,000
TRANSFERS TO OTHER FUNDS	(4,000,000)	-	-	(91,470,000)	-	(95,470,000)
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(3,365,000)</b>	<b>4,000,000</b>	<b>79,560,000</b>	<b>573,530,000</b>	<b>580,000</b>	<b>654,305,000</b>
<b>FUND BALANCES, JULY 1, 2007</b>	<b>115,585,533</b>	<b>32,437,414</b>	<b>534,973,179</b>	<b>670,243,366</b>	<b>53,651,313</b>	<b>1,406,890,805</b>
<b>FUND BALANCES, JUNE 30, 2008</b>	<b>\$ 94,520,533</b>	<b>\$27,216,164</b>	<b>\$602,138,179</b>	<b>\$725,513,366</b>	<b>(1) \$42,204,313</b>	<b>\$1,491,592,555</b>
<b>% INCREASE (DECREASE)</b>	<b>(18.2%)</b>	<b>(16.1%)</b>	<b>12.6%</b>	<b>8.2%</b>	<b>(21.3%)</b>	<b>6.0%</b>

(1) Proprietary Funds ending fund balances are reflected as cumulative unrestricted net assets.

The All District Funds - Final Budget Summary illustrates the District-wide budgeted revenues, appropriations and changes in fund balance for the fiscal year 2007-08. Barring reservations and restrictions components of the ending fund balance, the District's budgeted change in fund balance for all funds represents a 6% increase. The percentage increase illustration details the change from estimated ending fund balance for 2006-07 and budgeted ending fund balance for 2007-08.



## ALL DISTRICT FUNDS - FINAL BUDGET ANALYSIS

For Fiscal Years 2005-06 Through 2007-08

DESCRIPTION	FY 2005-06 ACTUAL	FY 2006-07 ESTIMATED ACTUAL	FY 2007-08 FINAL BUDGET	FY 2006-07 vs. FY 2007-08 \$ CHANGE    % CHANGE	
REVENUES:					
LOCAL SOURCES	\$1,816,732,395	\$2,017,744,000	\$2,167,996,250	\$150,252,250	7.4%
STATE SOURCES	565,653,689	644,984,320	760,408,500	115,424,180	17.9%
FEDERAL SOURCES	179,987,962	194,598,000	226,130,000	31,532,000	16.2%
TOTAL REVENUES	2,562,374,046	2,857,326,320	3,154,534,750	297,208,430	10.4%
EXPENDITURES:					
SALARIES	1,250,806,590	1,443,331,000	1,529,767,769	86,436,769	6.0%
EMPLOYEE FRINGE BENEFITS	410,982,855	475,399,300	567,698,179	92,298,879	19.4%
PURCHASED SERVICES	535,670,036	656,245,000	752,013,056	95,768,056	14.6%
SUPPLIES	222,134,012	233,110,500	283,000,009	49,889,509	21.4%
PROPERTY & EQUIPMENT	159,148,992	99,845,500	104,624,842	4,779,342	4.8%
OTHER EXPENDITURES	11,532,193	30,192,500	24,301,145	(5,891,355)	(19.5)%
CONTINGENCY	-	-	5,350,000	5,350,000	100.0%
DEPRECIATION	914,508	1,046,000	1,198,000	152,000	14.5%
DEBT SERVICE	367,052,311	401,380,000	456,185,000	54,805,000	13.7%
TOTAL EXPENDITURES	2,958,241,497	3,340,549,800	3,724,138,000	383,588,200	11.5%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(395,867,451)	(483,223,480)	(569,603,250)	(86,379,770)	(17.9)%
OTHER FINANCING SOURCES (USES):					
SALE OF FIXED ASSETS	554,326	600,000	635,000	35,000	5.8%
SALE OF BONDS	528,782,930	582,080,000	650,000,000	67,920,000	11.7%
PROCEEDS OF REFUNDING BONDS	163,047,051	497,757,000	455,695,000	(42,062,000)	(8.5)%
PAYMENT TO ESCROW AGENT	(162,379,905)	(496,080,000)	(452,605,000)	43,475,000	8.8%
TRANSFERS FROM OTHER FUNDS	77,990,700	85,432,546	96,050,000	10,617,454	12.4%
TRANSFERS TO OTHER FUNDS	(77,470,904)	(84,605,546)	(95,470,000)	(10,864,454)	(12.8)%
TOTAL OTHER FINANCING SOURCES	530,524,198	585,184,000	654,305,000	69,121,000	11.8%
FUND BALANCES - JULY 1	1,170,273,538	1,304,930,285	1,406,890,805	101,960,520	7.8%
FUND BALANCES - JUNE 30	\$1,304,930,285	\$1,406,890,805	\$1,491,592,555	\$84,701,750	6.0%

## DISTRICT FUNDS - FUND BALANCES

Measuring the fiscal solvency of a governmental entity can be performed using several methods. Analyzing the ending fund balance over multiple years produces a measurement that reflects an entity's financial condition. Although the interpretation of financial condition may be construed differently for each user of the financial statement, financial condition is relative to local Board policies and requirements set forth by state statutes. The District's Funds - Summary of Ending Fund Balances illustrates the District's reserves in conjunction with Board policies over multiple fiscal years.

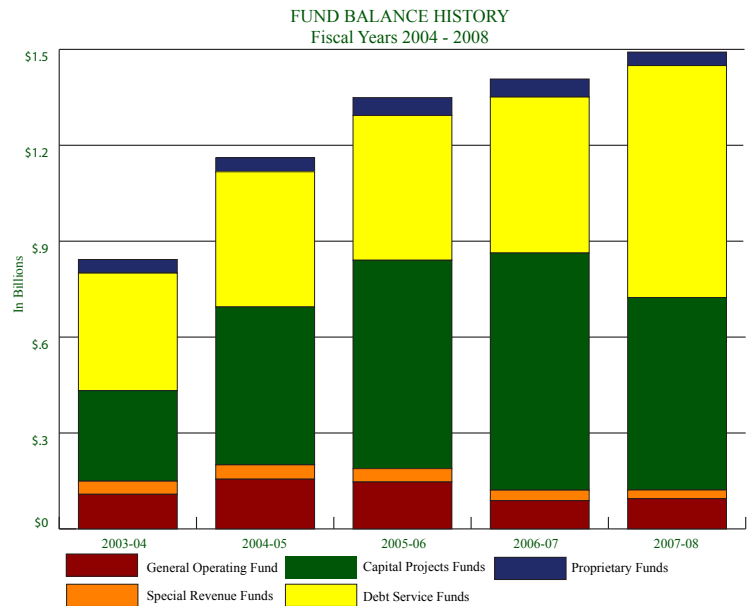
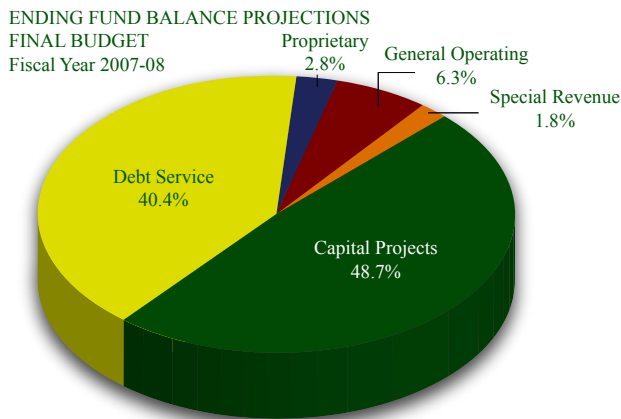
The District effectively employs a "balanced budget" methodology in preparing its annual budget. The District's definition of a "balanced budget" constitutes the measurement of total appropriations not exceeding total resources, including beginning fund balance. The result of that measurement must achieve a desired ending fund balance that satisfies Board policies and legal requirements.

## DISTRICT FUNDS - SUMMARY OF FUND BALANCES

### For Fiscal Years 2003-04 Through 2007-08

Funds	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Final Budget 2007-08	2006-07 vs. 2007-08 Variance Amount	Percent
General Operating Fund	\$108,293,548	\$155,579,223	\$143,564,533	\$115,585,533	\$94,520,533	\$(21,065,000)	(18.2)%
Special Revenue Funds	41,083,215	44,841,492	62,161,894	32,437,414	27,216,164	(5,221,250)	(16.1)%
Debt Service Funds	367,604,124	422,875,159	579,638,366	534,973,179	602,138,179	67,165,000	12.6 %
Capital Projects Funds	283,195,866	493,832,792	463,831,179	670,243,366	725,513,366	55,270,000	8.2 %
Proprietary Funds <sup>1</sup>	42,512,418	43,839,847	55,734,313	53,651,313	42,204,313	(11,447,000)	(21.3)%
TOTAL	\$842,689,171	\$1,160,968,513	\$1,304,930,285	\$1,406,890,805	\$1,491,592,555	\$84,701,750	6.0 %

(1) Proprietary Funds ending fund balances are reflected as cumulative unrestricted net assets.



For the 2008 Final Budget, the General Operating Fund comprises 6.3% of the total ending fund balances. This represents a decrease from the 11% of total fund balances reflected in the 2006 actual fund balance. Due to the significant growth in student enrollment, the Capital Projects Funds now comprises almost one-half (48.7%) of the total ending fund balances. As a result of the need for new facility construction, the issuance of bonds becomes an essential financing mechanism, creating a need for larger reserves in the Debt Service Fund which now totals 40.4% of all ending fund balances. As the graph reflects, facility construction and its related debt service represent the majority of the District's ending fund and should continue this pattern in the near future. The reasons detailing the decreases in the ending fund balances of the General Operating Fund and the Special Revenue Funds are described in the General Operating Fund, the Federal Projects Fund, and the District Projects Funds sections.

## DISTRICT FUNDS - PROJECTED REVENUES SUMMARY

The District's sources of revenue for all funds originate from a wide range of categories. The District Funds - Summary of Revenues and Other Sources illustrates the five-year history of total revenues. This history shows a growth trend that is evident in all funds. Since 2004, the General



Operating Fund revenue has increased 43% between fiscal year 2003-04 and the revenue projection for fiscal year 2007-08. Paralleled with the increase in the General Operating Fund, the Capital Projects and Debt Service Funds have experienced growth in order to meet the facility needs of the District's burgeoning population. Student population growth accompanied with federal, state, and local sources will increase the District's "all funds" total revenues to \$3.155 billion.

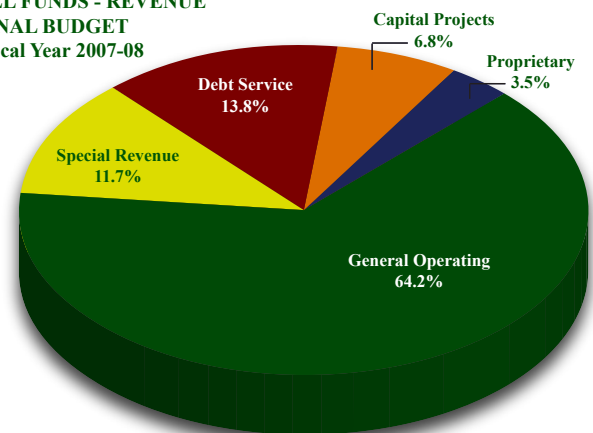
## DISTRICT FUNDS - SUMMARY OF REVENUES

### For Fiscal Years 2003-04 Through 2007-08

Funds	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Final Budget 2007-08	2006-07 vs. 2007-08 Amount	2006-07 vs. 2007-08 Percent
General Operating Fund	\$1,416,604,768	\$1,546,273,250	\$1,645,176,834	\$1,830,110,000	\$2,024,270,000	\$194,160,000	10.6%
Special Revenue Funds	228,029,431	251,849,284	293,353,719	322,678,320	369,754,750	47,076,430	14.6%
Debt Service Funds	123,674,302	152,364,198	336,500,915	396,875,000	436,110,000	39,235,000	9.9%
Capital Projects Funds	254,261,526	292,075,334	194,247,420	206,555,000	213,920,000	7,365,000	3.6%
Proprietary Funds	77,296,969	85,996,502	93,095,158	101,108,000	110,480,000	9,372,000	9.3%
TOTAL	\$2,099,866,996	\$2,328,558,568	\$2,562,374,046	\$2,857,326,320	\$3,154,534,750	\$297,208,430	10.4%

Of the \$3.2 billion in anticipated revenues, the General Operating Fund will represent 64.2%, Special Revenues 11.7%, Debt Service 13.8%, Capital Projects 6.8%, and Proprietary Funds 3.5%. Total projected resources for the 2007-08 fiscal year for all funds will exceed \$5.66 billion with the inclusion of beginning fund balances and other financing sources.

ALL FUNDS - REVENUE  
FINAL BUDGET  
Fiscal Year 2007-08



Note: Please refer to the General Operating Fund and Other Funds sections for more detailed revenue descriptions and explanations.



## DISTRICT FUNDS - EXPENDITURES SUMMARY

Through the District's budgeting cycle, cost centers engage in technical analysis to evaluate the specific needs of the District. The allocation of appropriations is carefully designed to meet designated requirements ranging from personnel, supplies, utilities, transportation, and property. Each of the District's funds serves a specific purpose to account for and record financial activity relative to the needs of the District. Appropriations within those funds define the constraints of those expenditures in an effort to maintain fiscal accountability and solvency.

For the 2008 fiscal year, the District faces many challenges in serving the needs of its students in Clark County. Projected enrollment growth at 3.6% in student population contributes to extraordinary expenditure increases across all funds. The following summary highlights the District's major challenges for appropriating budgets for the 2008 fiscal year.



### 2007-08 Appropriation Challenges:

- Other Post Employment Benefits - Implementation of GASB 45 requires that the District recognize benefits that currently exist and the potential for future retirees.
- Actual enrollment - Revenue sources are impacted by enrollment actuals which are counted in October of each year.
- Audited ending fund balances - Actual beginning balances are not available until the issuance of the annual audit in October of each year.
- Recruiting qualified personnel - Projected student growth requires proportional personnel increases.
- Employee contracts - A 2% cost of living adjustment was approved for 2007-08.
- Health and accident insurance - Premiums for 2007-08 have increased by \$15.9 million.
- New schools - The District will operate nine new schools in 2007-08.
- School Empowerment - Will be implemented in four additional schools in 2007-08.
- Increases in utility and fuel costs.



## DISTRICT FUNDS - SUMMARY OF EXPENDITURES

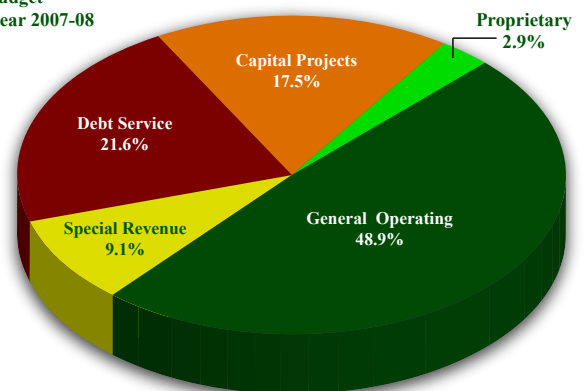
### For Fiscal Years 2003-04 Through 2007-08

Fund	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Final Budget 2007-08	2006-07 vs. 2007-08 Amount	Variance Percent
General Operating Fund	\$1,350,739,123	\$1,478,079,958	\$1,663,853,338	\$1,854,821,500	\$2,041,970,000	\$187,148,500	10.1%
Special Revenue Funds	219,711,783	247,878,084	277,427,765	356,540,300	378,976,000	22,435,700	6.3%
Debt Service Funds	260,164,119	298,852,510	521,646,166	889,720,000	901,110,000	11,390,000	1.3%
Capital Projects Funds	468,490,195	457,813,619	576,670,556	631,800,000	732,180,000	100,380,000	15.9%
Proprietary Funds <sup>1</sup>	72,887,513	81,094,918	81,023,577	103,748,000	122,507,000	18,759,000	18.1%
<b>TOTAL</b>	<b>\$2,371,992,733</b>	<b>\$2,563,719,089</b>	<b>\$3,120,621,402</b>	<b>\$3,836,629,800</b>	<b>\$4,176,743,000</b>	<b>\$340,113,200</b>	<b>8.9%</b>

(1) Proprietary Funds balances reflect operating and non-operating expenses for presentation purposes.

### DISTRICT FUNDS - EXPENDITURE SUMMARY

Final Budget  
Fiscal year 2007-08



Of the 2007-08 Final Budget appropriated expenditures and other uses, the General Operating Fund represents 48.9% of the total District Funds appropriations. Capital Projects and Debt Service Funds combine to represent 39.1% of total District appropriations. Total District Funds expenditures have steadily increased with the growth trend in the District. The appropriated expenditures and other uses will exceed \$4.2 billion in 2007-08, a change of 8.9% versus the projected expenditures for 2006-07.

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## General Operating Fund

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## GENERAL OPERATING FUND - SUMMARY

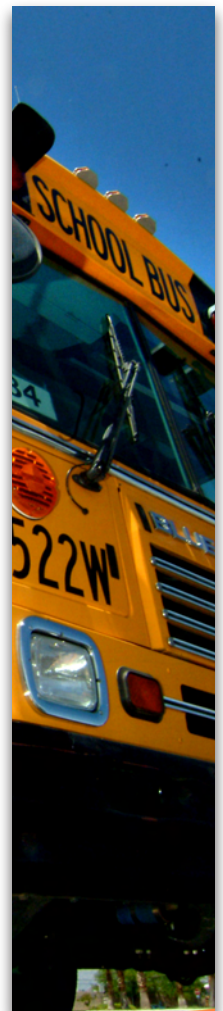
The General Operating Fund consist of two funds, the General and Special Education Funds. The General Fund, in this context, is defined as a fund for measuring and recording ordinary District financial activity that is not designated for any other specific purpose. The funds maintained in the General Fund are typically available for legally authorized purposes. Although the Special Education Fund technically resides as a Special Revenue Fund on the financial statements, it is included with the General Fund since more than 79% of its operating resources are contributed by the General Fund. On the District's government-wide financial statements, the Special Education Fund is deemed a Major Special Revenue Fund separate from the General Fund.



## GENERAL OPERATING FUND - FINAL BUDGET ANALYSIS Fiscal Year 2007-08

DESCRIPTION	FY 2005-06	FY 2006-07	FY 2007-08	FY 2006-07 vs. 2007-08	
	ACTUALS	ESTIMATED	FINAL BUDGET	\$ CHANGE	% CHANGE
<b>REVENUES:</b>					
LOCAL SOURCES	\$1,228,657,840	\$1,351,030,000	\$1,447,155,000	\$96,125,000	7.1%
STATE SOURCES	416,504,339	479,065,000	577,100,000	98,035,000	20.5%
FEDERAL SOURCES	14,655	15,000	15,000	-	0.0%
<b>TOTAL REVENUES</b>	<b>1,645,176,834</b>	<b>1,830,110,000</b>	<b>2,024,270,000</b>	<b>194,160,000</b>	<b>10.6%</b>
<b>EXPENDITURES:</b>					
SALARIES	1,046,339,659	1,187,400,000	1,259,346,519	71,946,519	6.1%
EMPLOYEE FRINGE BENEFITS	349,593,341	396,880,000	475,858,904	78,978,904	19.9%
PURCHASED SERVICES	82,454,126	99,749,000	118,244,081	18,495,081	18.5%
SUPPLIES	129,451,948	140,149,500	160,787,009	20,637,509	14.7%
PROPERTY & EQUIPMENT	45,699,929	20,492,000	17,608,342	(2,883,658)	(14.1)%
OTHER EXPENDITURES	2,528,285	2,411,000	2,445,145	34,145	1.4%
DEBT SERVICE	7,786,050	7,740,000	7,680,000	(60,000)	(.8)%
<b>TOTAL EXPENDITURES</b>	<b>1,663,853,338</b>	<b>1,854,821,500</b>	<b>2,041,970,000</b>	<b>187,148,500</b>	<b>10.1%</b>
<b>EXCESS (DEFICIENCY) OF</b>					
<b>REVENUES OVER EXPENDITURES</b>	<b>(18,676,504)</b>	<b>(24,711,500)</b>	<b>(17,700,000)</b>	<b>7,011,500</b>	<b>28.4%</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
SALE OF FIXED ASSETS	556,262	600,000	635,000	35,000	5.8%
TRANSFERS FROM OTHER FUNDS	10,000,000	-	-	-	-
TRANSFERS TO OTHER FUNDS	(3,894,448)	(3,867,500)	(4,000,000)	(132,500)	(3.4)%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>6,661,814</b>	<b>(3,267,500)</b>	<b>(3,365,000)</b>	<b>(97,500)</b>	<b>(3.0)%</b>
<b>OPENING FUND BALANCE - JULY 1'</b>	<b>155,579,223</b>	<b>143,564,533</b>	<b>115,585,533</b>	<b>(27,979,000)</b>	<b>(19.5)%</b>
<b>ENDING FUND BALANCE - JUNE 30</b>	<b>\$143,564,533</b>	<b>\$115,585,533</b>	<b>\$94,520,533</b>	<b>\$(21,065,000)</b>	<b>(18.2)%</b>

(1) The Opening Fund Balance shown in budget FY 2007-08 reflects the 2006-07 Estimated Ending Fund Balance.



## GENERAL OPERATING FUND - TWENTY YEAR HISTORY

### For Fiscal Years 1989 Through 2008



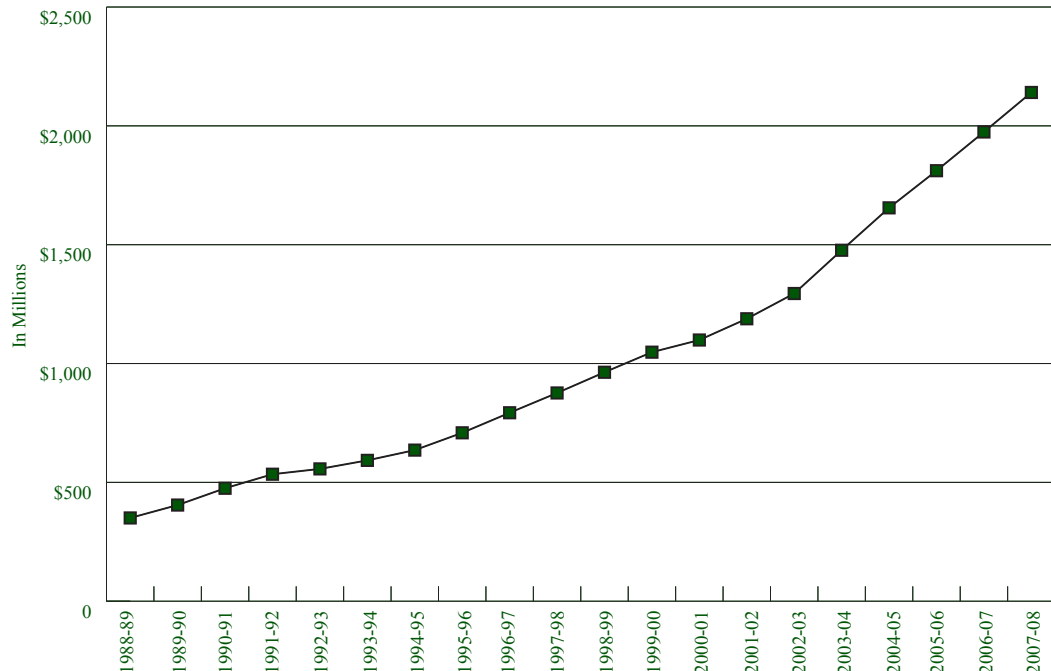
Year	Operating Budget <sup>1</sup>	Dollar Increase	Percent Increase	4th Week Enrollment <sup>2</sup>	Budget Per Student	Increase (Decrease)
1988-89	\$350,280,342	\$ 32,471,822	10.2%	105,176	\$3,330	5.0 %
1989-90	404,574,926	54,294,584	15.5%	111,482	3,629	9.0 %
1990-91	475,219,419	70,644,493	17.5%	122,058	3,893	7.3 %
1991-92	534,297,900	59,078,481	12.4%	129,245	4,134	6.2 %
1992-93	556,691,091	22,393,191	4.2%	136,188	4,088	(1.1)%
1993-94	592,557,107	35,866,016	6.4%	145,327	4,077	(0.3)%
1994-95	635,734,691	43,177,584	7.3%	156,348	4,066	(0.3)%
1995-96	708,502,882	72,768,191	11.5%	166,788	4,248	4.5 %
1996-97	792,885,729	84,382,847	11.9%	179,106	4,427	4.2 %
1997-98	876,167,896	83,282,167	10.5%	190,822	4,592	3.7 %
1998-99	963,303,616	87,135,720	10.0%	203,777	4,727	2.9 %
1999-00	1,047,777,239	84,473,623	8.8%	217,139	4,825	2.1 %
2000-01	1,098,950,500	51,173,261	4.9%	231,125	4,755	(1.5)%
2001-02	1,188,338,600	89,388,100	8.1%	244,684	4,857	2.1 %
2002-03	1,294,600,450	106,261,850	8.9%	255,328	5,070	4.4 %
2003-04	1,476,635,635	182,035,185	14.1%	268,357	5,503	8.5 %
2004-05	1,654,996,258	178,360,623	12.1%	280,796	5,894	7.1 %
2005-06	1,811,312,319	156,316,061	9.5%	291,329	6,217	5.5 %
2006-07 <sup>3</sup>	1,974,274,533	162,962,214	9.0%	302,547	6,526	5.0 %
2007-08 <sup>3</sup>	2,140,490,533	166,216,000	8.4%	314,403	6,808	4.3 %

- (1) Operating Budget includes beginning fund balances.  
 (2) Unweighted enrollment as of the Amended Final Budget.  
 (3) Projected



## GENERAL OPERATING BUDGET - HISTORY

### Fiscal Years 1989-2008





## GENERAL OPERATING FUND - ENDING FUND BALANCE

The importance of an adequate General Operating Fund balance cannot be overstated. An adequate fund balance provides financial protection to the District to offset lower than budgeted revenues or higher than anticipated operating costs. There are many factors that can cause revenues to decrease and operating costs to increase, many of which are unpredictable. Major reasons for maintaining an ending fund balance include: a reserve for economic uncertainty, a reserve for unanticipated needs, and to maintain bond credit ratings.

### GENERAL OPERATING FUND - ENDING FUND BALANCE HISTORY

#### For Fiscal Years 1997 Through 2008

Fiscal Year	Total Operating Revenues <sup>1</sup>	Ending Fund Balance Components			Total Ending Fund Balances	EFB as a % of Total Revenues
		Unreserved - Undesignated	Unreserved - Designated	Reserved		
1997	\$778,319,603	\$15,909,533	\$11,611,719	\$4,097,061	\$31,618,313	4.1%
1998	846,455,745	17,591,711	10,883,007	7,429,726	35,904,444	4.2%
1999	924,934,838	19,246,015	5,220,316	5,164,908	29,631,239	3.2%
2000	1,003,887,812	10,471,889	1,911,990	5,740,809	18,124,688	1.8%
2001	1,070,954,799	11,351,277	2,773,890	4,180,449	18,305,616	1.7%
2002	1,175,407,683	13,839,963	9,547,568	10,921,819	34,309,350	2.9%
2003	1,262,071,080	20,804,923	20,223,895	6,058,813	47,087,631	3.7%
2004	1,417,050,730	28,059,022	59,689,448	20,545,078	108,293,548	7.6%
2005	1,546,263,153	33,099,717	88,518,906	33,960,600	155,579,223	10.1%
2006	1,655,733,096	36,437,527	78,343,437	28,783,569	143,564,533	8.7%
2007	1,830,710,000 <sup>2</sup>	39,485,533	53,200,000	22,900,000	115,585,533	6.3%
2008	2,024,270,000 <sup>3</sup>	42,810,533	29,000,000	22,710,000	94,520,533	4.7%

(1) - Total Operating Revenue excludes the beginning fund balance, transfers into the General Operating Fund, sale of fixed assets, the execution of capital leases, and bond proceeds.

(2) - These estimates were taken from the FY 2007 estimated actuals.

(3) - These estimates were taken from the FY 2008 Final Budget projections.

The General Operating Fund's ending fund balance is anticipated to decrease by a net \$21.1 million, or 18.2%, due to reductions of the reserved and designated portions of the balance. The reservation for encumbrances will decrease slightly by \$190,000 after payment of purchase order obligations. The designated portion of the fund balance will decrease by \$24.2 million following funding in fiscal year 2008 of appropriations for the ERP business enterprise data system, launching innovative programs designed to improve student performance, and the implementation of a weighted region differentiated funding formula. The unreserved, undesignated portion is expected to increase by \$3.3 million.

The General Operating Fund ending fund balance is comprised of warehouse inventory, amounts committed for leases, and other obligations and unspent revenues. A policy was adopted by the Board to establish a minimum threshold for the ending fund balance of the General Fund. District Regulation 3110 requires that an unreserved ending fund balance of not less than 2% of total General Fund revenues be included in the budget. A Board waiver is required to adopt a budget that does not meet this requirement. Unreserved ending fund balance is exclusive of inventories and amounts reserved or designated for preexisting obligations.

## GENERAL OPERATING FUND RESOURCES

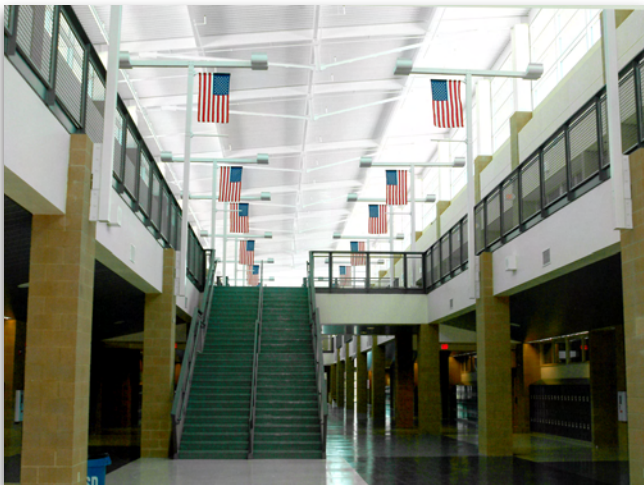
The General Operating Fund utilizes many sources of financial support to maintain the operations of a school district spanning 8,012 miles across southern Nevada. The District obtains its revenue from the following sources: state aid, property taxes, local school support taxes, governmental services tax, franchise tax fees, investment income, federal aid, miscellaneous revenues, and ending fund balance from the previous year. Detailed in the General Operating Fund - Estimated Resources illustration are the major sources of revenues.

### State Aid

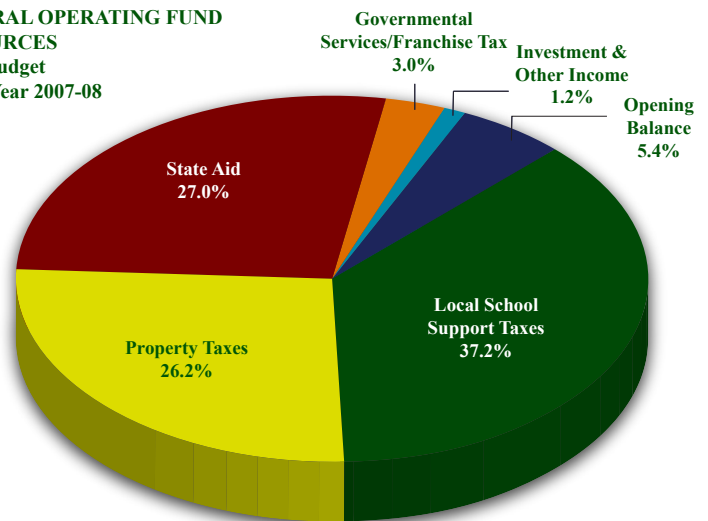
The District will receive 27% of its total resources from the state for General Operating Fund operations. The following outline explains the main features of the program for distributing state aid to school districts.

### GENERAL OPERATING FUND - ESTIMATED RESOURCES Fiscal Year 2007-08

Description	Amount	Percentage of Budget
Local School Support Taxes (LSST)	\$ 796,000,000	37.2%
State Aid (Distributive School Account)	577,100,000	27.0%
Property Taxes	560,700,000	26.2%
Governmental Services Tax (GST)	62,000,000	2.9%
Franchise Tax Fees	2,000,000	0.1%
Federal Aid	15,000	0.0%
Investment Income	13,660,000	0.6%
<b>Miscellaneous Income:</b>		
Sale of school equipment	635,000	
Tuitions from out-of-state students	180,000	
Tuitions from summer school	4,000,000	
Income from athletics	1,115,000	
Donations	3,500,000	
Other miscellaneous income	4,000,000	0.6%
<b>Ending Fund Balance from Prior Year:</b>		
Reserved	22,900,000	1.1%
Designated	53,200,000	2.5%
Unreserved	39,485,533	1.8%
<b>Total Estimated Resources</b>	<b>\$2,140,490,533</b>	<b>100.0%</b>



GENERAL OPERATING FUND  
RESOURCES  
Final Budget  
Fiscal Year 2007-08





## The Nevada Plan for School Finance

The Nevada Legislature has declared that the proper objective of state financial aid to public education is to ensure each Nevada child a reasonably equal educational opportunity. Recognizing wide local variations in wealth and costs per pupil, the state supplements local financial ability to whatever extent necessary in each district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every Nevada child to receive the benefit of the purposes for which public schools are maintained. NRS 387.121 sets forth that "...the quintessence of the State's financial obligation for such programs can be expressed in a formula partially on a per pupil basis and partially on a per program basis as: "state financial aid to school districts equals the difference between school district basic support guarantee and local available funds produced by mandatory taxes minus all the local funds attributable to pupils who reside in the county but attend a charter school. This formula is designated as the Nevada Plan."



The amount of funds provided under the Nevada Plan for Clark County students is computed by multiplying the basic support guarantee per pupil of \$4,891 by the sum of:

- (a) Sixth-tenths of the count of pupils enrolled in pre-kindergarten and kindergarten on the last day of the first month of the school year;
- (b) The count of pupils enrolled in grades 1 through 12 inclusive on the last day of the first school month of the school year.

In addition to the basic support guarantee per pupil, the legislature also establishes funding for state supported special education program units (\$36,541 each). Additional special education units, if necessary, may need to be locally supported.



The 1993 Legislature approved NRS 387.047 which requires all school districts in the state to separately account for all funding received for the instruction of and the provision of related services to students with disabilities. This revenue is reported to the state in a separate Special Education Fund but is combined with the regular instructional revenue of the General Fund throughout this document.

In determining the amount to be distributed by the state to school districts, the amount of tax proceeds received by schools from a 2.25 cents local school support sales tax plus the amount received from the one-third public schools operating property tax are deducted. Combining state aid, all of the local school support sales tax, and one-third of the property tax collections generates

over 72% of the District's General Operating Fund. Since this is an enrollment-driven funding formula, it has the effect of insulating the District from economic fluctuations. The following computation illustrates that, regardless of how much sales tax or 1/3 of the public schools operating property tax collection is received, the District can anticipate approximately \$1.558 billion, or over 70% of the operations budget to be guaranteed by the state.

Computation of estimated state aid to be received by the District for the current year based upon projected fourth week school enrollments is as follows:

1. **State Basic Support:**

For pre-kindergarten and kindergarten students (26,000 x .6 x \$4,891)	\$ 76,299,600
For elementary and secondary students (287,959.4 x \$4,891)	1,408,409,425
For special education students (425 x \$4,891)	2,078,675
For special education units not assigned to a grade level (1,937 x \$36,541)	<u>70,779,917</u>
<b>Distributive School Account (DSA) Support Level</b>	<b><u>1,557,567,617</u></b>

2. **Less: Local Contribution**

Estimated proceeds from 2.25 cents local school support sales tax	(796,000,000)
Proceeds from 1/3 public schools operating property tax	<u>(186,067,000)</u>
<b>Total Local Contribution</b>	<b><u>(982,067,000)</u></b>

3. **Adjustments to State Share**

Elementary Counselors	50,000
Non-Traditional Student Allocation	35,383
Charter School Revenue Adjustment	<u>(5,486,000)</u>
<b>Total Adjustments to State Share</b>	<b><u>(5,400,617)</u></b>

4. **State payments to be received in support of  
District programs**

**\$ 570,100,000**

Note: State payments plus the state special appropriations for the retired employees' insurance subsidy of \$7 million equals the total projected DSA payment of \$577,100,000.

## Property Taxes

Over 26% of the revenues received for the District's general operations will be generated from local property tax collections. Property tax collections are based upon the assessed valuations of real and personal property, as provided by the Clark County assessor, after which reductions are granted for any legislative abatements.

The 2005 Legislature enacted Assembly Bill 489 to provide partial tax relief abatement from escalating assessments created by dynamic increases in the market values of real property, particularly in Clark County. The bill enacts a cap limiting each property's tax increase to no more than 3% above the tax in the prior year



**Property taxes are received from two types of tax rolls:**

- 1. Secured Roll** – Real Property (land and any improvement built thereon) and other personal property (example: house furnishings) which are secured by the real property. Taxes on the Secured Roll are billed and collected by the County Treasurer.
- 2. Unsecured Roll** – All property not assessed upon the Secured Roll (examples: mobile homes, airplanes, boats, and slide-in campers). Taxes on the Unsecured Roll are billed and collected by the County Assessor.

on all single-family, owner-occupied residences. All other real property categories are limited to a tax increase of no more than 8% above the tax in the prior year. All properties previously not on Clark County's tax rolls are ineligible for tax relief abatement in the first year they are added to the tax rolls. It is estimated that this capping will reduce potential 2008 property tax collections by over \$235 million, or 29.6%.

The total property tax levy, for operating purposes, is 75 cents per \$100 of net assessed value. Under Nevada statutes, school districts may not levy more than 50 cents (2/3) per \$100 of net assessed value of taxable property for the support of public schools, and not more than 25 cents (1/3) per \$100 of net assessed value to complement revenue from state aid funds (see State Aid). The necessary tax rate for repayment of school construction funds and public safety compliance programs (55.34 cents per \$100 of assessed value) is levied in addition to the tax rate for operating expenses (NRS 387.195) and is receipted into the Debt Service Fund.

Of the public schools operating property tax, one-third is included and protected from fluctuation by the guarantee of the state aid distribution formula. The remaining two-thirds is based upon assessed valuations that are determined prior to the inception of the fiscal year. Actual valuations may not be realized until October 2007.

The computation of estimated property tax collections is as follows:

Assessed valuation at the time of Final Budget adoption (35% of market value) as of March 23, 2007	\$ 106,131,000,000
Estimated reduction due to legislative tax relief abatement	<u>(31,704,000,000)</u>
<b>Adjusted Net Valuation</b>	<u>74,427,000,000</u>
 Tax rate for general operating purposes per \$100 of net assessed valuation	 0.75
<b>Subtotal</b>	<u>558,200,000</u>
 Add: Net Proceeds of Mines	 50,000
Additional estimated property tax collections	<u>2,450,000</u>
 <b>Estimated Property Tax Collections</b>	 <u><b>\$ 560,700,000</b></u>



## Local School Support Sales Tax

The 1967 State Legislature passed the Local School Support Tax Law effective July 1, 1967 (NRS 374.015). The law imposes, in addition to the sales and use taxes enacted in 1955 to provide revenue for the state, a separate tax rate upon the privilege of selling tangible personal property at retail in each county to provide revenues for the school district comprising such county. The 1991 Legislature established the tax rate to be 2.25% effective October 1, 1991.



Sales are subject to a 7.75% sales tax on all purchases except on food items for home preparation and prescribed medicines. Revenues generated from 2.25 cents of each 7.75 cents are earmarked for funding of the state aid formula. The estimate of revenues from the 2.25 cents sales tax for 2008 is \$796 million. This amount has been determined from the latest information on sales tax collections as provided by the Department of Taxation.

It is estimated that over 37% of the District's operational revenues for the current year will be generated from the Local School Support Tax. The entirety of the school support sales tax is included in the state aid formula as previously described. As a result of this feature, any increases or decreases in collections do not have an impact upon the District's budget since the enrollment-driven state payments are adjusted inversely with local school support sales tax receipts.

## Governmental Services Tax

Motor vehicle license fees are collected by the State Department of Motor Vehicles and returned to the counties from which they are collected (NRS 482.181). It is estimated that the District will receive \$62 million during the year. Revenue is projected to increase by 3.3% over fiscal year 2007.

## Franchise Tax

The franchise tax is a Clark County tax of 2% levied against the net proceeds of public utilities on that portion of their business operated outside incorporated cities (NRS 709.110). It is estimated that the District will receive \$2 million from this source which has been subject to considerable fluctuation based upon the profitability of the various utilities. Fortunately, it does not represent a material portion of the District's revenue base.



## Investment Income

Investment income is earned by investing District funds until needed for payroll or accounts payable purposes. Funds are invested for various lengths of time based upon the need for safety, liquidity, and yield, in that order. It is estimated that the District will earn \$13.7 million for general operating purposes from its investment activities.

## State Special Appropriations

The 2003 Legislature enacted Assembly Bill 286 to provide post-retirement health care benefits (in accordance with NRS 287.023) to all retired employees who enroll with the Nevada Public Employees' Benefits Program. Enrolled retirees pay monthly premiums for health insurance benefits directly to the program, while the District is required to subsidize the cost of the premium based incrementally on the retiree's number of years of service within the District.



Expenditures for this program are recognized on a monthly basis and are projected to total \$9.5 million for 2007-08. The legislature appropriated \$9.2 million for statewide distribution, of which the District anticipates receiving approximately \$7 million. The District's net subsidy for this program may potentially exceed \$2.5 million. It is anticipated that the legislature will provide a supplemental appropriation to reduce the subsidy's impact on Nevada school districts.

## Federal Aid

Revenue from federal sources for the year is estimated to be \$15,000, which is generated from payments received from the U.S. Department of Agriculture. This source is subject to substantial fluctuation based upon the dates of payment from the federal government, and therefore, a lump sum estimate process is used in lieu of trending or other techniques.





## Miscellaneous Revenues

Estimated revenues from miscellaneous sources include:

Tuitions from summer school	\$	4,000,000
Donations		3,500,000
Income from athletics		1,115,000
Tuitions from out-of-state students		180,000
Other miscellaneous sources		<u>2,515,000</u>
<b>Total</b>	<b>\$</b>	<b><u>11,310,000</u></b>



## Ending Fund Balance From Previous Year

Each year, the unused portion of the District's operating budget reverts into the ending fund balance. This balance is then available as a resource in the subsequent year. The purpose of projecting an ending fund balance is to provide a margin against the effects of economic fluctuations and/or revenue collections, and to enable a smooth continuation of essential programs even though unforeseen financial circumstances may occur. The ending fund balance for 2006-07 is estimated to be \$115,585,533, of which \$22,900,000 is reserved for inventory, encumbrances, and debt service; \$53,200,000 is designated for school carryover, future salary contract liabilities, and the business resource system project; and \$39,485,533 is unreserved and undesignated.

## GENERAL OPERATING FUND - HISTORY OF RESOURCES

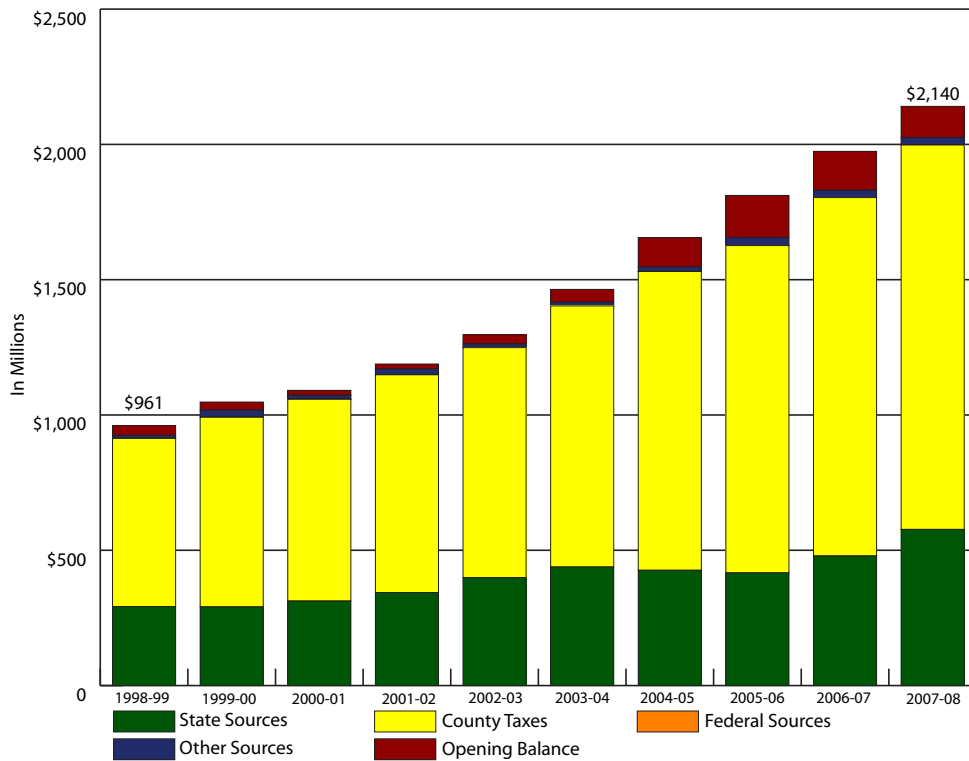
### For Fiscal Years 1998-99 Through 2007-08

YEAR	STATE SOURCES	% OF TOTAL	COUNTY TAXES	% OF TOTAL	FEDERAL SOURCES	% OF TOTAL	OTHER SOURCES	% OF TOTAL	OPENING BALANCES	% OF TOTAL	TOTAL RESOURCES
1998-99	\$291,653,935	30.4%	\$621,746,063	64.7%	\$663,728	0.1%	\$10,871,112	1.1%	\$35,904,444	3.7%	\$960,839,282
1999-00	290,982,616	27.8%	700,520,433	66.8%	484,878	0.1%	26,158,073	2.5%	29,631,239	2.8%	1,047,777,239
2000-01	312,428,905	28.6%	745,471,778	68.3%	492,028	0.1%	14,445,950	1.3%	18,124,688	1.7%	1,090,963,349
2001-02	343,925,320	28.9%	804,668,745	67.7%	485,000	0.1%	20,953,919	1.8%	18,305,616	1.5%	1,188,338,600
2002-03	398,665,294	30.7%	850,260,460	65.6%	567,255	0.1%	12,984,476	1.0%	34,309,350	2.6%	1,296,786,835
2003-04	438,213,334	29.9%	964,831,123	65.9%	664,296	0.1%	13,341,977	0.9%	47,087,631	3.2%	1,464,138,361
2004-05	426,066,729	25.7%	1,104,128,669	66.7%	574,132	0.1%	15,933,180	1.0%	108,293,548	6.5%	1,654,996,258
2005-06	416,504,339	23.0%	1,209,620,212	66.8%	14,655	0.0%	29,593,890	1.6%	155,579,223	8.6%	1,811,312,319
2006-07 <sup>1</sup>	479,065,000	24.3%	1,324,285,000	67.1%	15,000	0.0%	27,345,000	1.4%	143,564,533	7.2%	1,974,274,533
2007-08 <sup>1</sup>	577,100,000	27.0%	1,420,700,000	66.4%	15,000	0.0%	27,090,000	1.2%	115,585,533	5.4%	2,140,490,533

(1) Projected amounts

## GENERAL OPERATING FUND - ILLUSTRATED HISTORY OF RESOURCES

### For Fiscal Years 1998-99 Through 2007-08



## GENERAL OPERATING FUND - EXPENDITURES

District expenditures must be reported to the Nevada Department of Education in accordance with accounting classifications outlined in the Nevada Financial Accounting Handbook for Local Education Agencies. However, the day-to-day administration of the budget is delegated to the operating administrators in charge of schools and departments. From an operating standpoint, control is typically provided by the operating unit.

### GENERAL OPERATING FUND - APPROPRIATION SUMMARY Fiscal Year 2007-08

Description	Amounts	Totals	Percentage of Budget
<b>Regular Programs:</b>			
Instruction	\$1,019,905,258		
Other Direct Support	52,517,081	1,072,422,339	47.8%
<b>Special Programs:</b>			
Instruction	266,943,680		
Other Direct Support	29,736,567	296,680,247	13.2%
<b>Vocational Programs:</b>			
Instruction	9,006,273		
Other Direct Support	341,601	9,347,874	0.4%
<b>Other Instructional Programs:</b>			
Instruction	7,678,444		
Other Direct Support	3,547,890	11,226,334	0.5%
<b>Total Instructional Programs</b>		<b>1,389,676,794</b>	<b>61.9%</b>
<b>Undistributed Expenditures:</b>			
Student Support	69,911,472		3.1%
Instructional Staff Support	37,572,469		1.7%
General Administration	27,958,603		1.2%
School Administration	178,545,987		7.9%
Business Administration	77,877,865		3.5%
Operation & Maintenance of Plant	256,832,395		11.4%
Student Transportation	94,464,415		4.2%
Contingency	5,350,000		0.2%
Capital Outlay	1,500,000		0.1%
Debt Service	7,680,000		0.3%
<b>Total Undistributed Expenditures</b>		<b>757,693,206</b>	<b>33.7%</b>
Interfund Transfers Out		4,000,000	0.2%
Ending Fund Balance - Reserved		22,710,000	1.0%
Ending Fund Balance - Designated		29,000,000	1.3%
Ending Fund Balance - Unreserved		42,810,533	1.9%
<b>Total Application of Funds</b>		<b>\$2,245,890,533</b>	<b>100.0%</b>

(1) Includes State Class Size Reduction Funds

Funds for General Operating Fund capital equipment purchases have been removed from individual administrative department budgets. A separate account has been established in Unit 0059 and only high priority equipment requests will be authorized for purchase. With a few exceptions for purchases that had been authorized for inclusion in this budget, all other units' fiscal year 2008 equipment accounts will reflect no appropriations.



## GENERAL OPERATING FUND - MAJOR EXPENDITURE AREAS

### For Fiscal Years 2003-04 Through 2007-08

Description	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimated Actual 2006-07	Final Budget 2007-08	% CHANGE
<b>SALARIES AND BENEFITS:</b>						
LICENSED SALARIES	\$603,377,849	\$636,599,271	\$706,967,921	\$788,845,000	\$840,604,963	6.6%
LICENSED BENEFITS	190,956,392	208,264,554	225,790,807	257,260,000	299,709,456	16.5%
<b>TOTAL LICENSED STAFF</b>	<b>794,334,241</b>	<b>844,863,825</b>	<b>932,758,728</b>	<b>1,046,105,000</b>	<b>1,140,314,419</b>	<b>9.0%</b>
SUPPORT SALARIES	200,364,325	216,917,855	243,134,503	289,295,000	303,082,120	4.8%
SUPPORT BENEFITS	63,411,092	70,965,052	77,652,089	107,295,000	116,555,745	8.6%
<b>TOTAL SUPPORT STAFF</b>	<b>263,775,417</b>	<b>287,882,907</b>	<b>320,786,592</b>	<b>396,590,000</b>	<b>419,637,865</b>	<b>5.8%</b>
ADMIN SALARIES	71,085,969	79,664,386	88,220,957	99,405,000	104,965,928	5.6%
ADMIN BENEFITS	22,497,213	26,062,342	28,175,933	29,250,000	32,417,714	10.8%
<b>TOTAL ADMINISTRATIVE STAFF</b>	<b>93,583,182</b>	<b>105,726,728</b>	<b>116,396,890</b>	<b>128,655,000</b>	<b>137,383,642</b>	<b>6.8%</b>
POLICE SALARIES	7,279,219	7,134,605	8,016,282	9,855,000	10,693,508	8.5%
POLICE BENEFITS	2,303,720	2,334,098	2,560,233	3,075,000	3,275,989	6.5%
<b>TOTAL POLICE STAFF</b>	<b>9,582,939</b>	<b>9,468,703</b>	<b>10,576,515</b>	<b>12,930,000</b>	<b>13,969,497</b>	<b>8.0%</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>1,161,275,779</b>	<b>1,247,942,163</b>	<b>1,380,518,725</b>	<b>1,584,280,000</b>	<b>1,711,305,423</b>	<b>8.0%</b>
<b>PURCHASED SERVICES:</b>						
INSTRUCTIONAL MATERIALS	63,596,062	60,548,867	72,261,417	74,800,000	80,117,280	7.1%
TRANSPORTATION	11,002,373	28,372,911	33,596,482	17,655,500	12,743,811	(27.8)%
UTILITIES, POSTAGE, PROPERTY LIABILITY	51,525,923	56,521,052	58,810,295	75,690,000	87,031,642	15.0%
OTHER EXPENDITURES	61,568,662	76,990,406	95,739,319	86,906,000	136,241,844	56.8%
CAPITAL OUTLAY	1,770,324	9,188,939	15,141,048	7,750,000	1,500,000	(80.6)%
DEBT SERVICE	-	7,610,168	7,786,050	7,740,000	7,680,000	(0.8)%
CONTINGENCY	-	-	-	-	5,350,000	100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$1,350,739,123</b>	<b>\$1,487,174,506</b>	<b>\$1,663,853,336</b>	<b>\$1,854,821,500</b>	<b>\$2,041,970,000</b>	<b>10.1%</b>
<b>EXPENDITURE PER STUDENT</b>	<b>\$ 5,207</b>	<b>\$ 5,483</b>	<b>\$ 5,904</b>	<b>\$ 6,341</b>	<b>\$ 6,717</b>	<b>5.9%</b>



The District currently has 17,102.99 licensed employees, 8,506.94 support staff/police positions, and 1,237.17 administrators budgeted within the General Operating Fund. The distribution of these employees in District positions is as follows:

**GENERAL OPERATING FUND - FULL TIME EQUIVALENT EMPLOYEES**  
**Fiscal Year 2007-08**

Description	Licensed	Employees Support/Police <sup>1</sup>	Administration	Total Employees	Percent
<b>School Locations:</b>					
Instructional Classroom	15,615.79	1,724.53	-	17,340.32	64.6%
Media, Counseling, and Health Services	1,474.70	351.72	28.75	1,855.17	6.9%
School Administration	-	1,407.27	921.00	2,328.27	8.7%
Custodial and Maintenance	-	2,498.69	-	2,498.69	9.2%
<b>Total School Locations</b>	<b>17,090.49</b>	<b>5,982.21</b>	<b>949.75</b>	<b>24,022.45</b>	<b>89.4%</b>
<b>Classroom Support:</b>					
Driver and Bus Maintenance Personnel	-	1,566.00	6.00	1,572.00	5.9%
<b>Central Office Locations:</b>					
Instructional Support and Administration Maintenance, Personnel, and Business Services	11.50	317.54	108.47	437.51	1.6%
Superintendent and Staff	1.00	600.35	140.95	742.30	2.8%
	-	40.84	32.00	72.84	0.3%
<b>Total Central Office Locations</b>	<b>12.50</b>	<b>958.73</b>	<b>281.42</b>	<b>1,252.65</b>	<b>4.7%</b>
<b>Grand Total</b>	<b>17,102.99</b>	<b>8,506.94</b>	<b>1,237.17</b>	<b>26,847.10</b>	<b>100.0%</b>

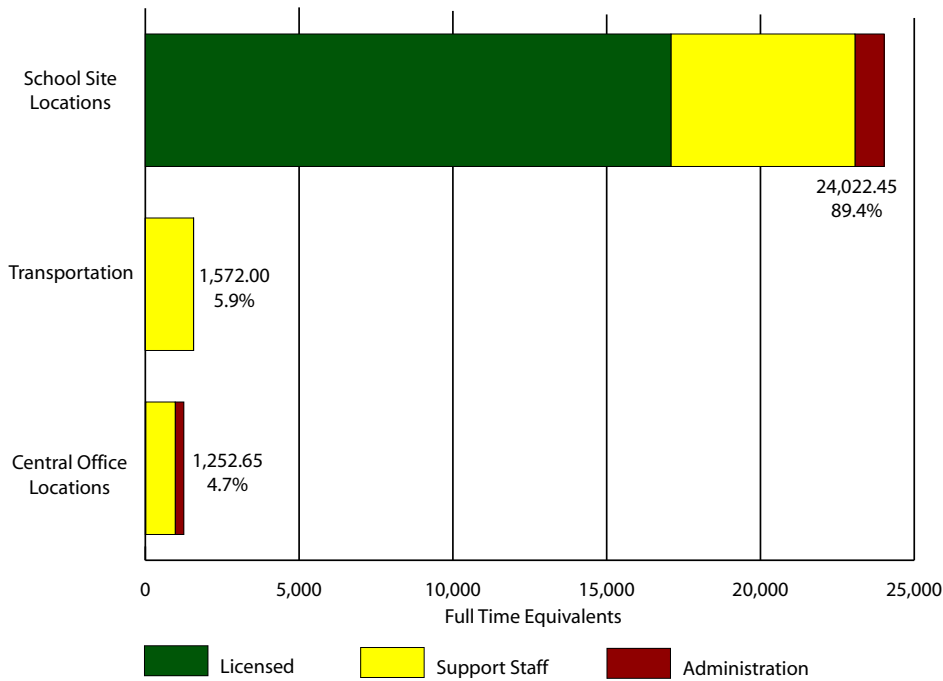
(1) F.T.E. reflects 9-, 10-, 11-month support staff as percentages of full F.T.E.'s. See conversion table in the Explanation of the expenditures of the Operating Budget.





## GENERAL OPERATING FUND - STAFFING DISTRIBUTION

### Fiscal Year 2007-08



## GENERAL OPERATING FUND - COSTS PER PUPIL (WEIGHTED ENROLLMENT)

### For Fiscal Years 2003-04 Through 2007-08

Description	Actual	Actual	Actual	Estimated	Final Budget	2006-07 vs. 2007-08	
	2003-04	2004-05	2005-06	2006-07	2007-08	\$ Change	% Change
<b>Instructional Expenditures:</b>							
Regular Instructional	\$2,667.32	\$2,688.54	\$2,871.07	\$3,072.82	\$3,200.09	\$127.27	4.1%
Special Instructional	718.40	753.63	802.88	896.97	981.93	84.96	9.5%
Vocational Instructional	39.91	29.86	27.15	30.98	30.75	(0.23)	(0.7)%
Other Instructional	31.53	32.87	33.06	35.85	36.93	1.08	3.0%
<b>Total Instructional</b>	<b>3,457.16</b>	<b>3,504.90</b>	<b>3,734.16</b>	<b>4,036.62</b>	<b>4,249.70</b>	<b>213.08</b>	<b>5.3%</b>
<b>Undistributed Expenditures:</b>							
Student Support	181.51	193.18	198.96	219.85	231.35	11.50	5.2%
Instructional Staff Support	73.97	70.84	78.68	84.81	123.94	39.13	46.1%
General Administration	61.84	60.27	67.48	81.44	91.97	10.53	12.9%
School Administration	469.46	492.57	526.00	560.33	590.90	30.57	5.5%
Business Administration	113.13	128.74	198.75	237.92	221.02	(16.90)	(7.1)%
Operation & Maintenance of Plant	620.40	645.03	687.07	751.39	848.01	96.62	12.9%
Student Transportation	223.25	292.40	331.36	316.17	312.65	(3.52)	(1.1)%
Contingency	-	-	-	-	17.60	17.60	100.0%
Capital Outlay	6.83	33.88	53.72	26.50	4.93	(21.57)	(81.4)%
Debt Service	-	28.06	27.63	26.46	25.26	(1.20)	(4.5)%
<b>Total Undistributed</b>	<b>1,750.39</b>	<b>1,944.97</b>	<b>2,169.65</b>	<b>2,304.87</b>	<b>2,467.63</b>	<b>162.76</b>	<b>7.1%</b>
<b>Total Expenditures Per Student</b>	<b>\$5,207.55</b>	<b>\$5,449.87</b>	<b>\$5,903.81</b>	<b>\$6,341.49</b>	<b>\$6,717.33</b>	<b>\$375.84</b>	<b>5.9%</b>
<b>Total Weighted Enrollment (*)</b>	<b>259,381.2</b>	<b>271,212.8</b>	<b>281,827.2</b>	<b>292,490.4</b>	<b>303,984.4</b>	<b>11,494.00</b>	<b>3.9%</b>
<b>Total Expenditures</b>	<b>\$1,350,739,123</b>	<b>\$1,478,079,957</b>	<b>\$1,663,853,338</b>	<b>\$1,854,821,500</b>	<b>\$2,041,970,000</b>	<b>\$187,148,500</b>	<b>10.1%</b>

(1) Represents the 4th week enrollment with kindergarten and pre-kindergarten counts multiplied by .6 and excludes out-of-state students transferred into Nevada.

The following pages include an explanation for the project, function, and object codes found in the General Operating Fund Budget and the General Operating Fund Budget by Operating Unit listed in Division order.

## DESCRIPTION OF PROJECTS

Project designations in the General Operating Fund Budget are used wherever specialized reporting and/or budgetary control are required for categorical or unique funds. All other expenditures are coded “000001” for non-categorical.

PROJECT	DESCRIPTION	PROJECT	DESCRIPTION
000002	Recruiting-General	000188	Section 504
000004	Summer School - District	000190	Freedom Project
000005	Summer School - Tuitions	000195	Deferred Approp - District
000006	Continuation Summer Program	000196	Deferred Approp - District
000007	Alternative Ed Sites Summer Program	000212	LVAISPA
000008	Teach for America	000213	Clark Magnet Program
000009	Student Records	000216	Academy Aerospace/Medicine
000011	Superintendent Search	000218	CCCSN Tuition Support
000025	LVA Magnet Program	000219	Distance Learning
000026	Hyde Park Magnet Program	000224	Special Ed Cohort Program
000027	Knudson Magnet Program	000226	Bridger Magnet
000028	Rancho Magnet Program	000653	Prime 6 Schools
000029	Desert Pines Magnet Program	000920	Food Service Kitchen Remodel
000031	Gilbert Magnet Program	000988	Energy Conservation Project
000032	Bridger Magnet Program	001100	Special Ed - Bilingual Health Aid
000033	Canyon Springs Magnet Program	001102	Special Ed - Specialized Personnel
000035	Valley Magnet Program	001106	Fine Arts Program Promotion
000040	Blood Borne Pathogens	001107	Fine Arts Program Support
000042	Edison Partnership Schools	001109	Special Ed - Bilingual
000045	Region Differentiated Funding	001110	Special Ed - Voc Training Personnel
000065	ATTC Culinary Arts Program	001130	Chief Compliance Officer
000066	SNVTC Culinary Arts Program	001131	GATE Program
000067	SNVTC House Construction	001132	Professional Development
000083	Instructional Technology	001133	Director, Region Sp Ed Serv
000087	Cyber Corp Site Tech Coordinators	001135	Director, Sp Ed Prog/Projects
000090	Networking Services	001137	Low Incidence Disabilities
000092	SMART Program	001138	Due Process
000096	Saxon Math Survey	001139	Early Childhood Special Education
000097	Climate Building Team	001140	Related Services
000102	Cheyenne Satellite Graphics	001143	Vandalize Burglary Insurance Reimbursement
000110	Athletic Gate Receipt Proceeds	001144	Dropout Prevention
000115	Library Support	001145	Early Intervention
000117	Pre-First Grade Intersession	001148	Elementary/Secondary Reading Plan
000145	School Staff Development	001154	Secondary Educational Programs
000149	Jason Project	001155	Magnet Schools - Administration
000187	Americans with Disabilities Act		

PROJECT	DESCRIPTION	PROJECT	DESCRIPTION
001160	Maintenance High Tech Equipment	010095	Select Schools
001179	Extended Day Secondary	010003	Utility Monitor Control
001181	Homework Hotline	010004	State Legislation
001310	Curriculum and Instruction	010009	Graduate Profile Trust Fund
001317	Foreign Language In Elementary Schools	010010	Math & Science
001319	Drivers Education	010072	Facility Rental
001401	Class Size Reduction	010073	Transportation Services Other Agency
001819	Attendance Program	010079	Energy Services
001821	AB316 - CPR Training	010082	Other Fund Indirect Costs
001900	District Reserve Accounts	010501	Elementary Fine Arts
001901	ESEA EGI Surplus	010606	Graphics - Cheyenne HS Satellite
002843	Director, Districtwide Services	010607	Graphics - Becker MS Satellite
002851	Health Services	010608	Graphics - Cannon MS Satellite
002852	Speech Pathology	010700	KLVX - Programming
002853	Psychological	010705	KLVX - Production
002854	Assistive Technology	010710	KLVX - ITV
002855	Occupational/Physical Therapy	010715	KLVX - Broadcasting/Engineering
002856	Wraparound	010720	KLVX - Program Information & Promotion
002857	Audiology	010730	KLVX - General & Administrative
002858	Childfind	010790	KLVX - Capital Investments
007205	District Negotiations	010801	Technical Resources
007206	Intake Center	010802	Research and Development
007215	After School Emergency Center	010804	VEBA Trust
007255	ISO 9001	010805	HS Interim Assessment
007272	AB441 - Defibrillator	010806	Non-Traditional Recruitment
007274	Clean Air - Fuel Purchases	010810	Misc. Support Staff Academy
007282	Secondary Technology	010813	Pay for Performance
007283	Elementary Technology	012500	District Graduations
007285	Extended Day Kindergarten	020100	Advancement Via Individualized Deter.
007286	Mentor Teacher Program	042600	PERS Credit - Needs Improvement
007287	Sick Leave Investigation	042900	PERS Credit - Hard to Fill Positions
007288	State of NV Addt'l PERS Credit	049500	Full Day Kindergarten
007290	Water Conservation	062303	Data System & Implementation
007291	Mariachi Conference	160156	Security Systems
007308	Charter School Administration	470059	E-Rate Reimbursement
007502	Preventive Maintenance Program	844201	Continuation Schools
009062	Equity & Diversity In Education	888102	Behavioral Program
010092	Empowerment Schools	888103	Credit Retrieval Program
010093	Professional Practice	888104	Sunset Program

## DESCRIPTION OF FUNCTIONS

This dimension is used to describe the functional activity for which a service or material object is acquired. The functions are classified into five areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, and Debt Service. Functions are further classified into subfunctions.

### FUNCTION DESCRIPTION

#### INSTRUCTIONAL SERVICES

- 1000 **Instructional Services.** This function includes the activities dealing directly with the interaction between teachers and students. These expenditures can be identified as being directly related to instruction of students in a learning situation. Teacher salaries, teacher assistant salaries, purchased services essential to the subject taught, and equipment, furniture, and supplies directly related to instruction are examples of the expenditures that are included.

#### SUPPORT SERVICES

- 2100 **Student Support Services.** This function accounts for activities designed to assess and improve the well-being of students and to supplement the teaching process. The costs necessary to manage and provide guidance, health, psychological, and nursing services in addition to assessing and testing students with respect to career and educational opportunities are recorded here. Salaries and benefits of personnel, purchased services, office supplies, and equipment are examples of includable cost items.
- 2200 **Instructional Staff Support Services.** This function accounts for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. It includes responsibilities in such areas as curriculum supervision, in-service education for professional personnel, and supplies as well as equipment to support the instructional program. This function also embraces the preparing, maintaining, and distribution of library and media resources used to support instruction.
- 2300 **General Administration Support Services.** This function covers those activities concerned with establishing and administering policy essential for the operations of the entire District. It includes responsibilities of such areas as the Board of School Trustees, and the offices of the superintendent and region superintendents. Costs include staff salaries and benefits, purchased services, supplies, and equipment to support general administration.
- 2400 **School Administration Support Services.** This function covers those activities which have the purpose of directing, managing, and supervising a school. It includes the principal, assistant principal, dean, and other administrative and clerical staff. Costs necessary to provide personnel, purchased services, supplies and equipment to manage and operate a school are classified in this function.
- 2500 **Business Administration Support Services.** This function covers those activities that support administrative and instructional functions including fiscal services, human resources, planning, and administrative information technology. Costs include staff salaries, purchased services, supplies, and equipment to support these activities.
- 2600 **Operation and Maintenance of Plant Services.** This function accounts for those activities concerned with keeping the physical plant open, comfortable, and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
- 2700 **Student Transportation Services.** This function covers the costs of conveying students to and from school as directed by state and federal law. This includes transportation between home and school as well as trips to school-related activities. Costs related to the operation, service, and maintenance of vehicles used to transport students are classified in this function.
- 2900 **Other Student Support Services.** This function covers all other support services not classified elsewhere.

## DESCRIPTION OF FUNCTIONS - CONTINUED

### FUNCTION DESCRIPTION

#### OPERATION OF NON-INSTRUCTIONAL SERVICES

- 3100 **Child Nutrition Services.** This function encompasses those activities which have as their purpose the management of the food services program of the school or school system, and serving of regular and incidental meals, lunches, breakfasts, or snacks in connection with school activities. It includes directing and managing food services, preparing and serving food, operating kitchen equipment, and storage of food and equipment.

#### FACILITIES ACQUISITION AND CONSTRUCTION

- 4100 **Land Acquisition Services.** This function records activities concerned with initially acquiring and improving land.
- 4200 **Land Improvement Services.** This function records activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
- 4300 **Architectural and Engineering Services.** This function records activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the District's property.
- 4500 **Building Acquisition and Construction Services.** This function records activities concerned with buying or constructing buildings.
- 4600 **Site Improvement Services.** This function records activities concerned with making non-permanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.
- 4700 **Building Improvement Services.** This function records activities concerned with building additions and with installing or extending service systems and other built-in equipment.
- 4900 **Other Facilities Acquisition and Construction Services.** This function records activities that cannot be classified above.

#### DEBT SERVICE

- 5000 **Debt Service.** This function records activities related to servicing the long-term debt of the District, including payments of principal, interest, and other debt issuance costs.



## DESCRIPTION OF OBJECTS

This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are 11 major categories used by the District to identify objects.

### 0200 Employee Fringe Benefits

Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary but are in excess of that amount. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless are part of the cost of personnel services. These payments include those to the Public Employees' Retirement System, Federal Insurance Contributions Act (FICA), State Unemployment Insurance, Group Insurance, Workers' Compensation, and Medicare.

### 0300<sup>1</sup> Purchased Professional and Technical Services

Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.

### 0400<sup>1</sup> Purchased Property Services

Services purchased to operate, repair, maintain, and rent property owned and/or used by the District. These services are performed by persons other than District employees. These include water, sewer, and disposal services.

### 0500<sup>1</sup> Other Purchased Services

Amounts paid for services rendered by organizations or personnel not on the payroll of the District other than professional and technical services or property services. These include insurance (other than employee benefits), telephone, advertising, and tuition.

### 0600 Supplies

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These include gas (heat), electricity, gasoline, books and periodicals, and audiovisual materials.



0700 Property/Equipment

Expenditures for the acquisition of fixed assets, including expenditures for land or existing buildings and improvements of grounds, initial equipment, and replacement of equipment.

0800<sup>2</sup> Other Expenses

Amounts paid for goods and services not otherwise classified in preceding categories.

0900<sup>2</sup> Other Uses of Funds

This series of codes is used to classify transactions which are not properly recorded as expenditures to the District but require budgetary or accounting control. These include redemption of principal on long-term debt or fund transfers.



6000 Personnel Services Salaries - Licensed Staff

Amounts paid to licensed employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

7000 Personnel Services Salaries – Support Staff

Amounts paid to support staff employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

8000 Personnel Services Salaries – Unified Staff

Amounts paid to the unified category of employees in the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

(1) Object Codes 0300, 0400, and 0500 are all reported as “Purchased Services” for State reporting purposes.

(2) Object Codes 0800 and 0900 are reported as “Other” for State reporting purposes.

## BUDGET COST CENTERS WITHIN DIVISIONS

Fiscal Year 2007-08

### COST CENTERS

### COST CENTERS

#### BOARD OF SCHOOL TRUSTEES & SUPERINTENDENT COST CENTERS

0002	BOARD OF SCHOOL TRUSTEES		
0001	SUPERINTENDENT		
0003	OFFICE OF THE GENERAL COUNSEL	0053	INTERNAL AUDIT
0007	DIVERSITY AND AFFIRMATIVE ACTION	0133	COMMUNITY AND GOVERNMENT RELATIONS
0008	OFFICE OF GOVERNMENT AFFAIRS	0145	SCHOOL-COMMUNITY PARTNERSHIP PROGRAM
0012	COMMUNICATIONS OFFICE	0156	SCHOOL POLICE AND SECURITY

#### INSTRUCTION COST CENTERS

0100	DEPUTY SUPERINTENDENT - INSTRUCTION		
0102	NORTHWEST REGION	0106	SOUTHEAST REGION
0103	NORTHEAST REGION	0049	EDISON PARTNERSHIP SCHOOLS
0104	EAST REGION	0114	MOAPA VALLEY SCHOOL FARM & NURSERY
0105	SOUTHWEST REGION		

#### SUPERINTENDENT'S SCHOOLS DIVISION COST CENTERS

0580	ASSOCIATE SUPERINTENDENT - SUPT. SCHOOLS	0057	STUDENT DATA SERVICES
0005	PUBLIC EDUCATION FOUNDATION	0118	SELECT SCHOOLS
0055	ASSESSMENT AND ACCOUNTIBILITY	0121	TESTING AND ASSESSMENT

#### STUDENT SUPPORT SERVICES DIVISION COST CENTERS

0135	DEPUTY SUPERINTENDENT - STUDENT SUPPORT SERVICES		
0044	SPECIAL EDUCATION SERVICES	0137	GRANTS DEVELOPMENT AND ADMINISTRATION
0122	ENGLISH LANGUAGE LEARNERS PROGRAMS	0164	ACADEMIC SUPPORT & COMMUNITY SERVICES
0130	SCHOOL BASED SPECIAL EDUCATION SERVICES	0663	SPECIAL EDUCATION EXTENDED SCHOOL YEAR

#### EDUCATION SERVICES DIVISION COST CENTERS

0151	ASSOCIATE SUPERINTENDENT - EDUCATION SERVICES		
0128	EDUCATION SERVICES	0792	SOUTH BEHAVIOR JR/SR HIGH SCHOOL
0152	ALTERNATIVE PROGRAMS FOR RURAL SCHOOLS	0844	CHILD HAVEN JUVENILE HOME
0153	INSTITUTIONAL PROGRAMS	0877	BURK HORIZON/SOUTHWEST SUNSET
0220	BILTMORE BEHAVIOR JR/SR HIGH SCHOOL	0878	GLOBAL COMMUNITY HIGH SCHOOL
0455	PETERSON BEHAVIOR JR/SR HIGH SCHOOL	0879	ACADEMY FOR INDIVIDUALIZED STUDIES
0664	ALTERNATIVE EDUCATION SUMMER SCHOOL	0880	WASHINGTON CONTINUATION JR HIGH
0720	SOUTHWEST BEHAVIOR JR/SR HIGH SCHOOL	0888	COWAN BEHAVIOR JR/SR HIGH SCHOOL
0788	JEFFREY BEHAVIOR JR/SR HIGH SCHOOL		

**BUDGET COST CENTERS WITHIN DIVISIONS - CONTINUED**

**COST CENTERS**

**COST CENTERS**

**CURRICULUM & PROFESSIONAL DEVELOPMENT DIVISION COST CENTERS**

<b>0110</b>	CURRICULUM & PROFESSIONAL DEVELOPMENT	<b>0116</b>	SECONDARY FINE ARTS
<b>0111</b>	STUDENT ACTIVITIES	<b>0119</b>	ORCHESTRA PROGRAM
<b>0112</b>	INTERSCHOLASTIC ATHLETICS	<b>0662</b>	SECONDARY SUMMER SCHOOL
<b>0113</b>	CAREER & TECHNICAL EDUCATION		

**FINANCE AND OPERATIONS DIVISION COST CENTERS**

<b>0050</b>	DEPUTY SUPERINTENDENT/CHIEF FINANCIAL OFFICER		
<b>0006</b>	EMPLOYEE - MANAGEMENT RELATIONS	<b>0051</b>	ASST. SUPERINTENDENT OF BUSINESS
<b>0052</b>	BUDGET DEPARTMENT	<b>0048</b>	ENTERPRISE RESOURCE PLANNING
<b>0060</b>	ACCOUNTING DEPARTMENT	<b>0011</b>	GRAPHICS ARTS CENTER
<b>0650</b>	FACILITIES & BOND FUND MANAGEMENT	<b>0070</b>	PURCHASING AND WAREHOUSING
<b>0091</b>	TRANSPORTATION	<b>0071</b>	PURCHASING SECTION
<b>0092</b>	VEHICLE MAINTENANCE	<b>0074</b>	WAREHOUSE SECTION
<b>0093</b>	BUS OPERATIONS	<b>0076</b>	MAIL SERVICES SECTION
		<b>0767</b>	RISK MANAGEMENT DEPARTMENT
		<b>0953</b>	FOOD SERVICES DEPARTMENT

**FACILITIES DIVISION COST CENTERS**

<b>0020</b>	ASSOCIATE SUPERINTENDENT - FACILITIES	<b>0024</b>	OPERATIONS DEPARTMENT
<b>0021</b>	ENERGY CONSERVATION	<b>0025</b>	LANDSCAPING AND GROUNDS
<b>0022</b>	DEMOGRAPHICS, ZONING, AND GIS	<b>0026</b>	REAL PROPERTY MANAGEMENT
<b>0023</b>	MAINTENANCE DEPARTMENT	<b>0029</b>	ENVIRONMENTAL COMPLIANCE
		<b>0034</b>	ADMINISTRATIVE MANAGER

**HUMAN RESOURCES DIVISION COST CENTERS**

<b>0031</b>	CHIEF HUMAN RESOURCES OFFICER		
<b>0032</b>	SUPPORT STAFF PERSONNEL SERVICES	<b>0042</b>	ELEMENTARY LICENSED PERSONNEL
<b>0033</b>	ADMINISTRATOR & TEACHER DEVELOPMENT	<b>0043</b>	SECONDARY LICENSED PERSONNEL
<b>0036</b>	SUPPORT STAFF TRAINING	<b>0046</b>	SCHOOL-BASED SUPPORT PERSONNEL
<b>0040</b>	ADMIN PERSONNEL & SCHOOL SITE ADMINISTRATORS	<b>0661</b>	EXTENDED ACADEMY PROGRAMS

**BUDGET COST CENTERS WITHIN DIVISIONS - CONTINUED**

**COST CENTERS**

**COST CENTERS**

**TECHNOLOGY AND INFORMATION SYSTEMS SERVICES DIVISION COST CENTERS**

<b>0056</b>	TECHNOLOGY AND INFORMATION SYSTEMS SERVICES	<b>0058</b>	CENTRAL INFORMATION SERVICES
<b>0009</b>	TECHNOLOGY LITERACY SERVICES	<b>0067</b>	SCHOOL TECHNOLOGY DEPLOYMENT SERVICES
<b>0054</b>	NETWORKING SERVICES	<b>0190</b>	TELECOMMUNICATIONS SERVICES
<b>0057</b>	USER SUPPORT SERVICES		

**VEGAS PBS COST CENTER**

<b>0140</b>	VEGAS PBS
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## BOARD OF SCHOOL TRUSTEES

### COST CENTERS

0002 BOARD OF SCHOOL TRUSTEES

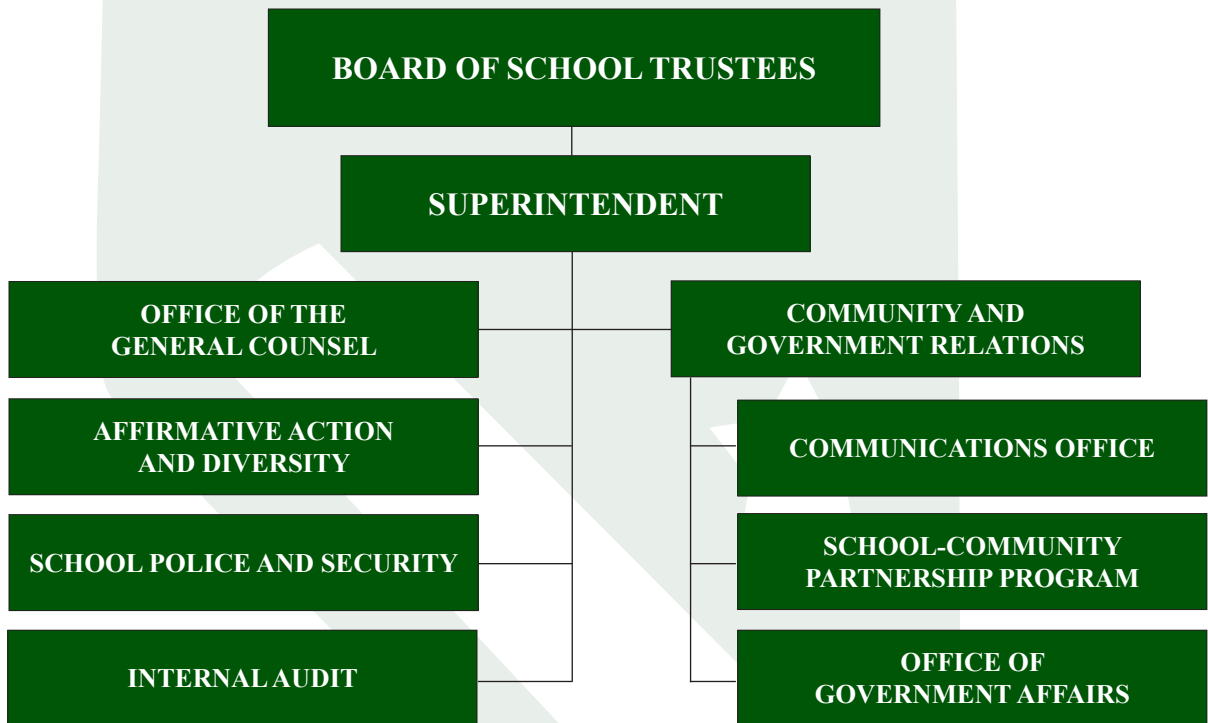
### SUPERINTENDENT

### COST CENTERS

0001 SUPERINTENDENT  
0003 OFFICE OF THE GENERAL COUNSEL  
0007 DIVERSITY AND AFFIRMATIVE ACTION  
0008 OFFICE OF GOVERNMENT AFFAIRS  
0012 COMMUNICATIONS OFFICE

### COST CENTERS

0053 INTERNAL AUDIT  
0133 COMMUNITY AND GOV. RELATIONS  
0145 SCHOOL-COM. PARTNERSHIP PROG.  
0156 SCHOOL POLICE AND SECURITY



## BOARD OF SCHOOL TRUSTEES

### Services

The Board of School Trustees (the Board), as authorized by Chapter 386 of the Nevada Revised Statutes, is comprised of seven members, each elected to four-year terms and representing a different geographic region of Clark County. The Board elects a president, vice president, and clerk annually from among its members and currently schedules two regular meetings per month, as well as special meetings as needed. The Board adopted a governance method that allows the Board to focus its policies on issues that direct the overall goals of the District or the vision of public education in the County.

The Board has set a vision that directs the superintendent to ensure that students will have the knowledge, skills, attitudes, and ethics necessary to succeed academically and practice responsible citizenship at a justifiable cost. In addition to setting the vision, there is an ongoing, rigorous monitoring system in place and an annual formal evaluation of the superintendent and the District.

Throughout the year, trustees link with the community by conducting Community Linkage meetings to gather input on their educational goals. Additionally, each trustee hosts a Parent Advisory Committee (PAC), or Community Education Advisory Board (CEAB) meeting that promotes communication between parents, trustees, and the community as a whole.

The Board is dedicated to providing the leadership necessary for students to accomplish their education goals and securing financial recourse for the District to ensure student success is an ongoing priority.

The budget includes: salaries for staff, regular operational expenses for the department, and stipends for the trustees.

### **FY 2006-07 Accomplishments:**

- The Board launched a live television call-in show entitled, “School Matters”. Shows are taped at Vegas PBS where the Board holds an FCC license. Viewers were invited to call in during the show to ask questions of trustees and staff.
- The Board held additional community linkage meetings that engaged parents, business representatives, staff, and other community members.
- The Board was commended by MGT, Inc. of America, an independent audit firm, for adopting and applying a governance system that clearly focuses on providing leadership in promoting high student achievement and support for administration, teaching, and learning in a manner consistent with this purpose.
- The Board has implemented electronic tools to produce and distribute Board agendas, which allows for increased public access and anticipated cost savings.

### **FY 2007-08 Objectives:**

- The Board will begin to broadcast regular meetings which will allow for increased public viewing.
- School Matters will continue to be developed, reviewed, and refined as a public outreach tool.
- The Board will continue to improve its governing policies.
- The Board will strive to improve and coordinate better communication to the public by publishing a quarterly newsletter and expanding the distribution list.
- While audio files are available for public review of board meeting, the Board Office will facilitate the production of written minutes as an official record.

## Performance Measures

- Outstanding trustee attendance at board meetings
- Five Community Linkage meetings
- Timely superintendent evaluations
- Quarterly strategic planning meetings
- Monthly Board debriefings

## BOARD OF SCHOOL TRUSTEES ALLOCATIONS For Fiscal Years 2005-06 Through 2007-08

DESCRIPTION	2005-06		2006-07		2007-08		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Admin / Prof Tech	1.00	\$ 52,188	1.00	\$ 66,876	1.00	\$ 71,548	\$ 4,672	7.0%
Support Staff	6.00	268,801	6.00	317,399	6.00	306,484	(10,915)	9.2%
Benefits	-	88,468	-	109,636	-	115,881	6,245	5.7%
Purchased Services	-	125,392	-	157,800	-	136,300	(21,500)	(13.6)%
Supplies	-	26,529	-	24,100	-	34,900	10,800	44.8%
Other	-	34,775	-	49,800	-	35,000	(9,800)	(29.7)%
<b>TOTAL</b>	<b>7.00</b>	<b>\$599,065</b>	<b>7.00</b>	<b>\$725,611</b>	<b>7.00</b>	<b>\$700,113</b>	<b>\$(25,498)</b>	<b>(3.51)%</b>

## OFFICE OF THE SUPERINTENDENT

### Mission Statement

Clark County School District students will have the knowledge, skills, attitudes, and ethics necessary to succeed academically and practice responsible citizenship.

### Services

The Superintendent is the Chief Executive Officer of the District and is appointed by the Board of School Trustees. In turn, the Deputy Superintendent of Instruction, Chief Financial Officer, and specific division and departments such as the Office of the Chief of Staff, Office of the General Counsel, and the Diversity and Affirmative Action Office report to and are evaluated by the Superintendent who is responsible for implementing the Board's policies and directions.

The Superintendent's office serves all areas of the district and the Clark County community encompassing 8,012 square miles. With over 314,000 students and 32,000 employees, the District is the fifth largest school district in the United States. Student enrollment in the 2007-08 school year should increase by over 10,800 students divided among six regions. Each region by itself would be considered among the 100 largest districts in the country.

### Superintendent

#### FY 2006-07 Accomplishments:

- iNVEST 2007: Of the 12 iNVEST categories, measurable progress has been made in the following areas:
  1. Funding was provided for inflationary increases in utility costs.
  2. State funding in the Distributive School Account (DSA) for books, supplies, and materials was continued and increased.
  3. The Legislature provided for salary increases of 2% and 4% in 07-08, and 08-09, respectively.
  4. The Legislature provided an increase in health benefits for employees.
  5. The Legislature continued the signing bonus for new teachers.
  6. The Legislature continued the incentive program to attract staff to hard-to-fill positions in at-risk schools, and increased the districts' flexibility in use of the funds.
  7. The Legislature continued and increased the funding related Educational Excellence and Prevention of Remediation.
  8. The Legislature expanded funding for full-day kindergarten.
  9. The Legislature provided increased funding for career and technical education programs, and provided modest allocations for programs for English Language Learners and disruptive students.
  10. Although not in iNVEST, expansion of the empowerment school concept was also funded by the Legislature.
- Enterprise Resource Planning (ERP): The first phase of the ERP Project which includes Finance and Purchasing "went live" in July 2007.
- School Openings: Nine new schools and two replacement schools will open in August 2007.
- ISO 9001:2000: As of June 2007, three divisions and 18 departments were certified to the ISO standards for a quality management system.
- District-wide Survey: 94,121 respondents provided overall positive responses to questions involving the school environment, parent involvement, and student excitement for learning. The results continue to be positive and reflected increases in most areas of the survey.

- Empowerment Schools: Development and implementation of the state's first four empowerment schools occurred.
- Quality Assurance Framework: Development of the Quality Assurance Framework containing indicators is in direct alignment to the Ends statements in accordance with Board Policy Governance.

#### **FY 2007-08 Objectives:**

- Enterprise Resource Planning (ERP): Planning for the implementation of the second phase of the ERP system is underway which includes Payroll and Human Resources applications.
- School Openings: Six new schools and four replacement schools will open in August 2008.
- ISO 9001:2000: Training and implementation of the ISO requirements is ongoing until all operational areas are certified to the requirements of ISO 9001:2000.
- Employee Associations: A collaborative working environment will be fostered for all employee groups.
- District-wide Survey: Continuation of the student, parent, and staff survey will support continuous improvement throughout the District.
- Distance Education: Construction of a building to house Distance Education in combination with Vegas PBS will ensure that students have access to advanced placement courses and to lower the dropout rate.
- Empowerment Schools: Development and implementation of four additional empowerment schools will bring the total number of empowerment schools to eight.
- Quality Assurance Framework: Implementation of the Quality Assurance Framework containing indicators in direct alignment to the Ends statements will be in accordance with Board Policy Governance at the school, region, and District levels.
- Partnerships: Continuing the expansion of local, State, and national partnerships will promote collaboration for education.

**Office of the General Counsel, Cost Center 0003**, the Office provides advice and representation on all legal matters, including personal injury cases, employment and civil rights litigation, grievances and arbitrations with the various labor organizations, workers' compensation claims and appeals, public purchasing, contracting and construction, real estate acquisition and use, public records and meeting law, interlocal agreements, business contracts, ethics in government, special education and due process hearings, student activities and disciplinary matters, administrative inquiries, and education law.

When demands for legal services exceed in-house capability, the District contracts for additional legal services. Purchased services expenditures reflect those amounts reserved for contracted litigation support when it is impractical for in-house counsel to provide representation.

#### **Office of the General Counsel**

##### **FY 2006-07 Accomplishments:**

- Participated in legal in-service programs in all regions, in conjunction with the Professional Development Department, for administrators and support staff on such issues as evaluation, discipline, grievance process, attendance, registration, custody, FERPA, and premises liability
- Participated in drafting District policies and regulations on various topics
- Conducted daily reviews of discipline documents, negotiated settlement agreements, reviewed probationary evaluations and contract renewals, and provided advice regarding contract negotiations for all bargaining groups
- Represented the District in grievance hearings, arbitrations, student expulsions, administrative tribunals regarding workers' compensation, employee management relations, and federal and state courts



- Provided advice regarding legislative affairs, including review of all proposed legislation, drafting legislation and testifying regarding proposed legislation
- Provided daily advice regarding public purchasing, construction contracting, and commercial activities at the District and school level
- Provided daily advice to schools regarding education law issues, (i.e.) attendance, discipline, child custody, Office of Civil Rights inquiries, or special education
- Attended Board meetings and provided advice regarding the open public meeting law

**FY 2007-08 Objectives:**

- Maximize participation in District operational and employment planning to anticipate legal issues, thereby reducing the need for reactive legal services
- Decrease the cost of outside legal resources by maximizing in-house counsel participation in legal proceedings
- Maximize preventive law programs and inform administration regarding new legal developments
- Maximize financial recoveries by aggressively pursuing appropriate affirmative claims and subrogation against responsible parties
- Minimize the financial impact of claims and litigation against the District

**Office of Affirmative Action and Diversity, Cost Center 0007**, is the Office charged with the responsibility of handling complaints and issues related to the enforcement of Title VI and Title VII of the Civil Rights Act of 1964, the Civil Rights Act of 1991, the Americans with Disabilities Act of 1990, the Age Discrimination Act of 1975, Section 504 of the Rehabilitation Act of 1973, and Title IX of the Education Amendment of 1972. Specifically, the Office investigates complaints and inquiries from District staff and employment applicants who feel discriminated against in the areas of race, color, creed, sex (including harassment), marital status, national or ethnic origin, age (40 and over), and disability. In addition, a number of reports are compiled and issued relative to the age, sex, race, and ethnic composition of the District workforce to include unified administration, licensed personnel, and support staff. The Office also annually prepares and distributes a detailed report on student enrollment by race, sex, and ethnicity. Lastly, the Office also monitors all District activities relevant to maintaining a workforce that reflects the cultural diversity makeup of the community served.

**Affirmative Action and Diversity**

**FY 2006-07 Accomplishments:**

- Investigated and responded to 15 formal employee/applicant complaints filed with the Nevada Equal Rights Commissions (NERC)
- Investigated and responded to three formal employee/applicant complaints filed with the Equal Employment Opportunity Commissions (EEOC)
- Investigated and made decisions on 62 requests for reasonable accommodations made by disabled/injured employees for accommodations under the Americans with Disabilities Act (ADA)
- Investigated and brought resolution to 155 internal employee complaints/inquiries filed with the Office of Diversity and Affirmative Action Programs, running the gamut from sex, age, race, harassment/discrimination, unprofessional conduct, personality conflicts, etc.
- Prepared five major reports pertinent to the student enrollment and employee workforce of the District

**FY 2007-08 Objectives:**

- Continue to investigate and respond to formal employee/applicant complaints filed with the Nevada Equal Right Commission (NERC)
- Continue to investigate and respond to formal employee/applicant complaints filed with the Equal

- Employment Opportunity Commission (EEOC)
- Continue to investigate and make decisions on disabled/injured employees' requests for reasonable accommodations under the Americans with Disabilities Act (ADA)
- Continue to investigate and bring resolution to internal complaints/inquiries filed with the Office of Diversity and Affirmative Action Programs (e.g.) sex, age, race, harassment/discrimination, unprofessional conduct, personality conflicts, etc.
- Prepare and issue five major annual reports analyzing the status of student enrollment and employee workforce of the District

### Diversity and Affirmative Action

#### Performance Measures

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Number of District employees	27,000	29,039	31,348
Number of cases filed (all categories)	204	235	277
Number of cases closed/resolved	196	220	255

**School Police and Security, Cost Center 0156**, consists of a full service police force and a security services department. Police Services includes emergency dispatchers, commissioned police officers (both campus and patrol), Security Specialists, Emergency Management, Campus Security Monitors/Coordinator, Security Systems Traffic Safety Coordinator, Computer Forensic Investigator, sergeants, lieutenants, captains, and a chief. The services provided include patrol (both campus and vehicle based), investigative, communications, evidence/records, retention, training, crime prevention (including a Gang Advisory Team), crime scene response, and emergency response.

Police Services embraces the following goals: to provide a safe environment for students and staff; to preserve the law, protect life and property, and to enforce federal laws, statutes of the state and ordinances of the county and cities that the Department is required by law or policy to enforce; to coordinate with school/community members in the mutual effort to provide a safe, comfortable school/community environment; to work cooperatively with local law enforcement, social organizations, community based programs, and District-based programs to provide quality police and safety-related services to the staff and students.

### School Police and Security

#### FY 2006-07 Accomplishments:

- Continued progress toward completion and migration to new headquarters and dispatch center. Phase I: Moved in to new headquarters with continued work on completion and migration to a new dispatch center/emergency operations center
- Developed and staffed Terminal Agency Coordinator (TAC) / Assistant Terminal Agency Coordinator (ATAC) positions to work in partnership with the Human Resources Intake Center and Criminal History Repository function
- Collaborated with community partners to reduce the traffic incidents in and around school traffic zones resulting in a significant decrease in traffic-related accidents/injuries involving children in school zones
- Conducted Department-wide training on ISO Standards, conducted employee focus groups, and awarded certification from ISO 9001:2000
- Researched, prepared, and deployed Security Specialists whose mission is to reduce criminal incidents at schools and District ancillary sites
- Migrated to Mobile Data Terminal (MDT) format utilizing specially equipped computer notebooks

- Developed and deployed a Threat Assessment Liaison Officer position which collaborates with the School Crisis Management Department

#### **FY 2007-08 Objectives:**

- Migration and reorganization of the Intrusion Detection and Repair duties from Facilities Management to Police Services
- Hire and train a Campus Security Monitor (CSM) coordinator to centralize and improve the CSM services to the District
- Migration and reorganization of the Crisis Response Planning function to Police Services
- Refurbish and equip the mobile command post to include the capability of receiving Vegas PBS data casting of crisis plans and emergency management information during critical incidents
- Secure membership and actively participate in the Board of Governance for the newly deployed Southern Nevada Counter Terrorism Fusion Center
- Migrate the Police Dispatch Center from the Nedra Joyce building to police headquarters
- Improve traffic safety for schools through the facilitation of the new Traffic Safety Coordinator
- Provide services to the six regions to include enforcement, prevention, and intervention activities, including support of athletic and co-curricular overtime events
- Continue to provide crime prevention programs including, but not limited to, safe exits, gang awareness, broad-based crime prevention presentations, and participation in the Safe Schools Healthy Student Grant
- Continue the self-assessment/General Orders manual revisions phase in pursuit of becoming an accredited Commission on Accreditation for Law Enforcement Agency (CALEA)
- Coordinate with local law enforcement authorities as it relates to Police Services
- Apply for government funding and grant opportunities from varied sources
- Research, implement, and deploy an explosive and drug sniffing K-9 program
- Expansion of Police Officer Recruitment through aggressive hiring practices and by participation in an additional police academy session for a total of three sessions per year

#### **School Police and Security**

<b><u>Performance Measures</u></b>	<b><u>2004-05</u></b>	<b><u>2005-06</u></b>	<b><u>2006-07</u></b>
Number of Students Enrolled	280,795	291,329	302,547
Number of Schools	302	317	326
Number of Officers	151	143	150
Number of Calls for Service	33,000	31,473	60,695
Number of Alarm Activations	2,159,150	1,692,486	2,604,952
Number of Reports	10,000	10,000	13,578

**Internal Audit Department, Cost Center 0053**, has the responsibility to provide assurances to administration and the Board of School Trustees that the District's operations and functions are adequately controlled, effective, efficient, and being carried out in accordance with applicable policies, plans, and regulations. The Department makes recommendations for improvement and provides impetus to administration to correct any weaknesses and discrepancies revealed by its examinations. The Department performs audits in accordance with an audit plan approved by the Chief of Staff, with such plans and general results of audits being periodically reviewed by the Superintendent or designee. The plan includes audits of any District related activities.

## Internal Audit Department

### FY 2006-07 Accomplishments:

- Issued over 120 school bank audits, 16 gate receipt audits, and six operational or construction-related audits
- Responded to numerous requests for audits and issued 12 reports
- Participated in three training sessions for administrators
- Provided three UNLV student interns with practical on-the-job internal audit experience
- Coordinated and participated in the ISO management process audits

### FY 2007-08 Objectives:

- Issue over 100 school bank audits, 15 gate receipts audits, and at a minimum of 10 operational or construction-related audits
- Respond to requests for audits as resources allow
- Participate in training administrators and school bankers, as requested
- Provide UNLV student interns with practical on-the-job internal audit experience
- Coordinate and participate in the ISO management process audits.

## Internal Audit Department

### Performance Measures

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
School Bank Audit Reports	N/A	111	120
Construction/Department Audits	N/A	10	6
Gate Receipt Audits	N/A	21	16

## SUPERINTENDENT, DIVERSITY AND AFFIRMATIVE ACTION, LEGAL DEPARTMENT, SCHOOL POLICE AND SECURITY, AND INTERNAL AUDIT ALLOCATIONS

### For Fiscal Years 2005-06 Through 2007-08

DESCRIPTION	2005-06		2006-07		2007-08		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Admin / Prof Tech	30.00	\$ 2,382,030	32.00	\$ 3,147,366	34.00	\$ 3,442,319	\$ 294,953	9.4%
Support Staff	199.20	9,285,533	215.90	11,232,194	228.80	12,263,780	1,031,586	9.2%
Benefits	-	3,443,788	-	4,598,831	-	5,137,722	538,891	11.7%
Purchased Services	-	877,582	-	2,098,349	-	2,130,048	31,699	1.5%
Supplies	-	592,113	-	328,321	-	1,735,012	1,406,691	428.4%
Property	-	348,671	-	-	-	-	-	0.0%
Other	-	80,788	-	126,787	-	116,987	(9,800)	(7.7)%
<b>TOTAL</b>	<b>229.20</b>	<b>\$17,010,505</b>	<b>247.90</b>	<b>\$21,531,848</b>	<b>262.80</b>	<b>\$24,825,868</b>	<b>\$3,294,020</b>	<b>15.3%</b>

## COMMUNITY AND GOVERNMENT RELATIONS

### Mission Statement

Community and Government Relations supports student achievement by developing productive relationships in the community, engaging and involving the public, and effectively communicating accurate and essential information to all audiences.

### Services

The Department is comprised of five offices, each providing a valuable service in support of the District's mission

**Office of Community and Government Relations, Cost Center 0133**, provides education-related services to various public audiences. The Office works with the business community to maintain positive relationships and enlist business support of District goals. It also interacts with local, state and federal elected officials and associated offices to ensure the coordination of policies, legislation, and funding in a manner that benefits the District, the general public, parents, and students. All lobbying activities are directed and coordinated through the Office, including the coordination of legislative issues with the Superintendent, Cabinet, and the Board, and the preparation of the District's legislative platform. The Office also is in contact with the various print and electronic media sources to increase communication and improve perceptions related to the District. The Office supports various initiatives of the Superintendent, including assistance with the Superintendent's Education Network, the Nevada Association of School Superintendents, the District's strategic planning activities, management of the School Name Committee, the annual administrative kickoff, and other assignments. The Office supports the Community Linkage efforts of the Board of Trustees, including coordination of community meetings and production of a quarterly television program, *School Matters*. The Executive Director of the Office is a member of the Superintendent's Cabinet.

**Communications Office, Cost Center 0012**, is responsible for developing, coordinating, and implementing internal and external communication and public information programs for the District. The Office is a service department that benefits students, staff, and the community by communicating about and generating support for District programs, achievements and activities, and building confidence in public education. Services include producing internal and external publications; managing relations with local, State, and national print and broadcast media; providing communications counseling, including crisis communications to District administrators and staff; conducting training on effective media and public relations as well as customer service; coordinating special events and activities; developing informational campaigns, and serving as an internal and external source of information about the District. A significant accomplishment was the number of families reached by *Nevada Family Magazine*. The publication includes substantial information about the District in every issue and is mailed to the home of all students and employees.



**School-Community Partnership Program, Cost Center 0145**, coordinates efforts of the business community to support, complement, and supplement the curriculum of the District. The Office is guided by the Partnership Advisory Council, made up of business leaders in the community, whose mission is “To connect business and community resources with school resources to enrich the educational experience and increase student achievement.” Over 500 business and community agencies are involved in providing partnership experiences for students. Partnerships are structured in various ways to meet the needs of students and to utilize business resources in the most appropriate manner. Partnerships range from kindergarten to twelfth grade, from science programs to fine arts activities, from classroom to school-wide incentive programs, and from tutorial programs to scholarships. The Partnership Program oversees the Focus School Project; coordinates the JASON and Immersion Presents projects; facilitates PAYBAC (Professionals And Youth Building A Commitment) activities; oversees the Stay In School Mentoring Project; coordinates ongoing activities including Drive for Excellence, Kids Voting, Latin American Career Day, African American Career Day; and also organizes back-to-school fairs, art contests, and many other events and activities that enrich the learning experiences of students K-12.

### FINAL SURVEY RESULTS COMPARATIVE PERCENT POSITIVE RESPONSE

**For Fiscal Years 2004-05 Through 2006-07**

Response	Parents			Students			Staff		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Safe Environment	85.1	89.1	87.2	72.1	78.1	81.5	91.4	89.3	89.0
Clean Environment	91.0	92.9	93.5	56.0	60.6	64.7	82.6	84.1	84.3
Adequate Facilities	85.8	89.6	89.4	78.0	82.4	85.7	79.3	80.0	80.7
Welcome at School	87.8	90.9	90.3	80.6	87.1	90.1	N/A	N/A	N/A
Shared Decision Making	67.9	77.3	76.7	54.5	66.3	69.6	75.6	73.4	74.1
Assigned Homework Activities Involve Parents	83.9	87.7	88.0	39.8	49.2	51.2	53.9	61.7	65.0
Staff Accessibility for Parents	84.3	87.6	88.2	N/A	N/A	N/A	95.1	95.9	95.2
Staff Accessibility for Students	N/A	N/A	N/A	71.6	78.4	81.0	96.0	96.0	95.9
Region Accessibility	66.2	84.0	85.3	N/A	N/A	N/A	54.8	70.6	75.0
Fair Treatment of Students	82.5	90.5	90.8	55.4	60.5	65.4	88.9	88.6	88.9
Special Needs Programs Availability	59.3	88.5	89.1	86.9	93.4	94.6	78.6	81.8	84.3
High Academic Expectations	79.7	84.6	85.8	73.9	79.9	83.1	78.6	76.9	79.4
Learning Basic Skills - Reading, Writing, Math	93.8	94.9	95.3	93.1	94.8	96.3	86.1	85.5	87.8
Learning Other Subjects	93.7	95.8	95.3	90.3	92.6	94.4	87.7	86.7	87.5
Academic Progress Communication	91.8	93.1	92.3	75.3	79.1	80.8	94.1	95.9	96.1
Attendance & Behavior Communication	92.6	94.6	94.4	68.0	73.2	73.9	89.7	90.8	91.7
Transportation Communication	65.7	79.7	83.1	N/A	N/A	N/A	74.1	88.2	91.4
Academic Assistance Opportunities	64.9	78.2	79.6	79.7	84.6	86.9	84.9	88.1	91.0
Academic Resources Availability	86.2	91.1	91.6	81.2	85.6	87.6	88.5	88.1	90.5
Student Technology Use	81.9	88.5	88.7	72.2	78.2	81.3	85.4	86.2	87.5
Student Recognition	76.8	86.1	87.2	61.4	68.3	71.3	85.9	87.7	88.8
Extracurricular Activities	79.4	86.0	85.5	83.2	85.9	87.1	83.7	86.1	87.6
Responsible Citizenship	82.1	88.4	89.4	71.5	79.1	82.8	74.5	74.6	76.1
Enthusiasm/Excitement for Learning	85.5	87.9	88.8	59.6	68.2	75.5	60.8	61.7	62.8
Character Development	74.6	84.3	85.9	63.3	72.2	76.8	77.0	78.0	79.7
Career Education	48.0	65.8	69.4	56.9	65.4	69.2	67.9	78.0	81.4
Full Day Kindergarten Beneficial	N/A	N/A	83.6	N/A	N/A	63.5	N/A	N/A	84.2

N/A = Not Applicable

**Office of Government Affairs, Cost Center 0008**, represents the District in matters concerning the Legislature, the Legislative Counsel Bureau, the State Board of Education, and the Nevada Department of Education. The Office helps develop legislative priorities and prepare bill draft requests; represents the District at legislative hearings; lobbies in Carson City during the legislative session; meets with legislators during the interim to assist with the education-related concerns of their constituents; organizes and assists with the District's legislative roundtables; assists legislators in developing ideas they believe will benefit the District; and serves as a District contact for the Nevada Department of Education, the State Board of Education, and the Legislative Counsel Bureau on various issues. State Board members also periodically refer local constituents to Government Affairs for resolution of District-level problems. Government Affairs also produces an analysis of education-related legislation between sessions, and monitors the District's compliance with legislation during the interim.

Government Affairs also oversees the District's Public Concern Process by facilitating the resolutions of formal (written) complaints submitted by the public and ensuring their timely delivery to the appropriate respondent, and ensuring that respondents adhere to timelines established in policy. All concerns follow a strict timeline and process of appeal that requires constant coordination between complainants and appropriate District administrators.

**Office of Parent Services** is responsible for developing, coordinating, and implementing internal and external programs that are focused on increasing parent involvement and student academic achievement. The purpose of the Office is to increase the engagement of District parents through identifying, developing, and creating opportunities to have two-way meaningful communication with parents, students, community partners and staff. Parent Services develops and updates a list of resources on available programs and publications focused on encouraging parent involvement and enhancing overall student academic achievement. The Office was established in April 2006 and accomplishments to date include the establishment of relationships with parent and community leaders in the District; site visits to parent centers and participation in forums established by Board and region superintendents; cultivation of relationships with parent and family liaisons in other local governments; creation of the District-wide Parent Engagement Forum; active participation on the Statewide parent involvement committee; and development of an initial draft of a strategic plan for parent services.

#### **FY 2006-07 Accomplishments:**

- Authored and coordinated the statewide iNVEST 07 education initiative, including holding public meetings in various parts of the State with elected officials to increase awareness of funding needs. iNVEST 07 was the focal point of education discussions during the 2007 legislative session.
- Represented the District at the 2007 session of the Nevada Legislature
- District lobbyists tracked over 250 pieces of legislation, testified at dozens of hearings, and were successful in having language from 4 out of 5 District bill drafts incorporated in statute, as well as furthering the implementation of the tenets from iNVEST 07
- Facilitated the legislatively mandated comprehensive audit of the District
- Facilitated the dissemination of the findings of the Adequacy Study commissioned by the Nevada State Legislature
- Facilitated the resolution of public concerns, and implemented a quarterly reporting process for the Board and processed approximately 120 public concerns, all requiring multiple contacts with both the complainants and various levels of District staff, from schools to the Superintendent's Office
- Established the Parent Engagement Forum in coordination with the Instruction Unit
- Facilitated numerous public input meetings on issues critical to the District

- Facilitated the Superintendent's Education Network, an initiative linking the Superintendent's Office with business and civic organizations, with a mission of improving student achievement through bold solutions and problem-solving
- Produced over two million hard copies of publications for parents, community, and staff
- Increased coverage of the District in national publications
- Coordinated the National Basketball Association's NBA Cares program to provide reading incentives for over 10,000 students that included the construction of a new Learn & Play Center for the Mabel S. Hoggard Elementary School community; NBA Legacy and Hall of Fame players reading with elementary students; and over 7,000 middle school students attending the NBA All Star game at the Thomas & Mack Center



#### **FY 2007-08 Objectives:**

- Coordinate the District's strategic planning process, as required by the 2006 MGT Audit
- Coordinate District activities to build the foundation for the 2008 ballot initiative asking for ongoing funding of school construction; establish support of parent, community and business leaders for the bond campaign
- Establish the Year-Round Study Group on behalf of the Superintendent and coordinate the meetings and other activities of the group
- Strengthen the office of government affairs to provide improved communication between local governments and the activities of the District and, on the federal level, to provide meaningful input to the reauthorization of the No Child Left behind Act
- Continue involvement in statewide activities related to the development of efforts to improve funding for education in Nevada
- Continue to increase the number of District school ambassadors who attend monthly informational meetings about key issues
- Increase participation by school and division staff to recognize accomplishments of employees and students.
- Expand the Stay-in-School Mentoring Project and the Focus School Project
- Increase the effectiveness of the Partnership Office by creating a Speaker's Bureau, by recruiting additional effective business partners, and by evaluating the impact of existing partnerships on student achievement
- Increase opportunities for meaningful parent involvement

### Performance Measures

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Focus Schools with Partners	64	76	75
Focus School Business Partners	125	137	157
Focus School Students Served	75,428	73,383	81,279
Stay in School Mentoring Project - Mentors	415	415	182
Stay in School Mentoring Project - Hours volunteered	14,940	14,940	6,552
Stay in School Mentoring Project - Students impacted	415	415	192
Students participating in the JASON Project	16,350	16,805	2,370 <sup>1</sup>
Students impacted by Immersion Programs	N/A	N/A	3,000
Students attending the Las Vegas Philharmonic	14,069	13,702	16,713
Students participating in PAYBAC	39,355	40,296	28,082
Hours volunteered for PAYBAC	2,054	2,608	1,512
Number of Communication Assistance Requests	2,875	4,014	3,532
News Conferences Held	30	41	19
News Releases Written and Distributed	162	251	240
Total Number of Hard Copy Publications Produced	1,279,950	2,487,100	2,516,350
<i>School Matters</i> Calls and Emails	N/A	N/A	212

(1) Jason's live broadcast were discontinued following the 2005-06 school year.

### **COMMUNITY AND GOVERNMENT RELATIONS ALLOCATIONS**

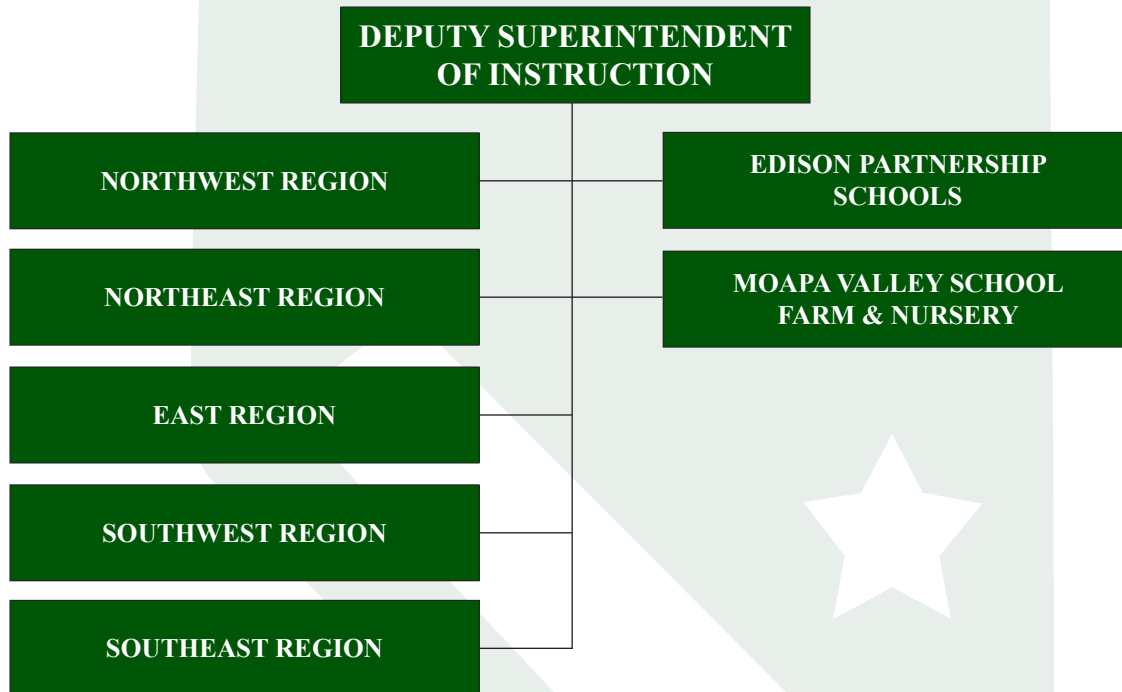
#### **For Fiscal Years 2005-06 Through 2007-08**

DESCRIPTION	2005-06		2006-07		2007-08		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Admin / Prof Tech	12.25	\$ 776,230	12.75	\$ 996,397	13.75	\$ 1,094,692	\$ 98,295	9.9%
Licensed	-	26,097	-	26,736	-	2,005	(24,731)	(92.5)%
Support Staff	8.80	341,175	11.80	522,110	12.80	534,774	12,664	2.4%
Benefits	-	327,980	-	460,852	-	531,384	70,532	15.3%
Purchased Services	-	344,414	-	578,036	-	593,752	15,716	2.7%
Supplies	-	48,352	-	32,522	-	31,922	(600)	(1.8)%
Property	-	1,024	-	1,354	-	-	(1,354)	(100.0)%
Other	-	44,235	-	48,807	-	48,957	150	0.3%
<b>TOTAL</b>	<b>21.05</b>	<b>\$1,909,507</b>	<b>24.55</b>	<b>\$2,666,814</b>	<b>26.55</b>	<b>\$2,837,486</b>	<b>\$ 170,672</b>	<b>6.4%</b>

## INSTRUCTION

### COST CENTERS

0100	DEPUTY SUPERINTENDENT OF INSTRUCTION
0102	NORTHWEST REGION
0103	NORTHEAST REGION
0104	EAST REGION
0105	SOUTHWEST REGION
0106	SOUTHEAST REGION
0049	EDISON PARTNERSHIP SCHOOLS
0114	MOAPA VALLEY SCHOOL FARM & NURSERY





## INSTRUCTION

### Mission Statement

The primary mission of the Instruction Unit is to create in each school an environment that results in equity in learning and educational opportunities for all students. To support this mission the unit is committed to effective and best practice instruction, and to proficient leadership and management practices.

### Services

The Instruction Unit is responsible for the operation of 310 schools divided among five geographic regions and the Superintendent's Schools. This responsibility includes the opening of nine new schools in 2007-08. The Instruction Unit provides instruction to all students on nine month, year round, and alternative schedules. The Curriculum and Professional Development Division is also included in the Unit's areas of responsibility.

The Cost Centers comprising the Instruction overview are the following:

- 0100 Deputy Superintendent - Instruction
- 0102 Northwest Region
- 0103 Northeast Region
- 0104 East Region
- 0105 Southwest Region
- 0106 Southeast Region
- 0049 Edison Partnership Schools
- 0114 Moapa Valley School Farm & Nursery

**Cost Centers 0100, 0102, 0103, 0104, 0105, and 0106** include the operations of the offices of the Deputy Superintendent and Region Superintendents assigned to supervise the elementary and secondary schools located within the District. The budget appropriations include five region superintendents, ten assistant region superintendents, five administrative assistants, secretarial staff, services, and supplies.

Six elementary schools are managed by Edison Schools. The expenses covered by the partnership contract reside in Cost Center 0049, Edison Partnership Schools. The six schools are Cahlan, Crestwood, Lincoln, Lynch, Park and Ronnow Elementary Schools. The budget for this unit includes staffing, utilities, and supplies for the six schools.

The Moapa Valley School Farm and Nursery Project was established to provide high school students with "hands-on" experiences on a model working farm. Cost Center 0114 provides students with development and implementation of planting, harvesting, and watering schedules, as well as a



variety of livestock production projects. The project also provides support activities for students affiliated with the high school chapter of the FFA (formerly known as Future Farmers of America). In addition, the farm is responsible for planting and nurturing a variety of trees and shrubs which are then utilized by the District's Grounds Department to replace or augment the landscaping of existing school sites.

### **FY 2006-07 Accomplishments:**

- Dropout rate reduced from 6.8% to 5.6%
- Graduation rate increased from 60% to 63%
- Graduation rate increased from 73% to 76.1% for Asian/Pacific Islander students; 48.1% to 53.6% for Hispanic students; 48.8% to 51.7% for Black/African American students; and 67.6% to 70.8% for Caucasian students.
- Crafted the 21st Century Course of Study to be implemented as of 2007-08
- Developed Opening the Lines for Parent Communication, Weekly Administrator Information Electronic Packet, CCSD Administrators' Handbook
- Expanded early childhood opportunities and offered full-day kindergarten (including tuition-based) programs to 129 schools
- The Northwest Career & Technical Academy will open in August 2007. The East Career & Technical Academy is under construction and scheduled to open in August 2008. Plans for three additional academy schools are underway.
- Promoted equity and diversity in grades K-12 with the provision of numerous programs, inservices, conferences and materials to schools in addition to collaboration with NSHE to offer various programs and events to students
- Improved science instruction in grades K-12, with the provision of numerous programs, inservices, conferences and materials to schools; also recommended high school courses of study in science; also revised the middle school science syllabi with accompanying adopted textbooks; and developed a plan for the consistent access of all students to a full year of seventh grade science (earth emphasis) for full implementation during 2008-09
- Increased dual credit opportunities on high school campuses and signed memorandums of understanding with CCSN, NSC, and UNLV to expand courses to be offered during the 2007-08 school year
- Implemented the first Empowerment School Model for Adams, Antonello, Culley, and Warren Elementaries
- Expanded and improved the language acquisition models with the provision of Dual Language programs and Newcomer Academies in addition to the Superintendent's Schools creation with one of the four models of focus being that of Language Acquisition (ELL students)
- Increased the number of AVID programs from 18 to 23
- Increased the number of block schedules from 13 to 18



### FY 2007-08 Objectives:

- Reduce dropout rates
- Improve the graduation rate and quality of all graduates
- Reduce achievement gap
- Emphasize internal and external customer service
- Promote equity and diversity in grades K-12 with an emphasis on the integration of cultural diversity through the curriculum
- Implement the 21st Century course of study
- Expand and improve language acquisition models
- Improve English language arts, mathematics, and science instruction in grades K-12
- Implement additional career technical academies
- Implement Quality Assurance Framework and Region Differentiated Budget Formula
- Expand the Empowerment School Model

### Performance Measures

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Teachers Participating in Literacy Training	8,219	8,738	10,095
Schools Participating in Reading First Program	17	17	15
Schools Participating in Read 180 Program	81	107	126
Number of Students Enrolled in AP Classes	8,647	9,781	11,908
Number of Adult ESL Classes Provided	92	75	223
Schools Offering Full Day Title I/Title II	54	79	83

### INSTRUCTION ALLOCATIONS

#### For Fiscal Years 2005-06 Through 2007-08

DESCRIPTION	2005-06		2006 - 07		2007-08		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Admin / Prof Tech	45.15	\$ 4,601,118	41.50	\$ 4,149,936	41.50	\$ 4,217,891	\$ 67,955	1.6%
Licensed	261.70	13,822,563	221.55	10,874,650	219.60	11,079,533	204,883	1.9%
Support Staff	89.60	4,191,262	81.60	3,366,797	77.25	3,336,562	(30,235)	(0.9)%
Benefits	-	6,498,871	-	5,687,593	-	6,067,494	379,901	6.7%
Purchased Services	-	1,212,861	-	963,543	-	1,238,697	275,154	28.6%
Supplies	-	2,094,986	-	2,400,962	-	2,522,113	121,151	5.0%
Property	-	138,225	-	11,680	-	10,680	(1,000)	(8.6)%
Other	-	62,231	-	59,057	-	60,798	1,741	2.9%
<b>TOTAL</b>	<b>396.45</b>	<b>\$32,622,117</b>	<b>344.65</b>	<b>\$27,514,218</b>	<b>338.35</b>	<b>\$28,533,768</b>	<b>\$1,019,550</b>	<b>3.7%</b>

## SCHOOLS LISTED BY REGION

**Fiscal Year 2007-08**

NORTHWEST REGION				
Elementary Schools		Middle Schools		High Schools
Dean L. Allen	Ruth Fyfe	Claude & Stella Parson	Ernest Becker Sr.	Arbor View
James Bilbray	Edith Garehime	Vail Pittman	J. Harold Brinley	Centennial
John W. Bonner	Linda Rankin Givens	Doris Reed	Ralph Cadwallader	Cimarron-Memorial
Kermit R. Booker, Sr.	Addeliar Guy	Betsy A. Rhodes	Edmundo Escobedo	Indian Springs
Lucile S. Bruner	Howard Heckethorn	Bertha Ronzone	Indian Springs	Palo Verde
Richard H. Bryan	Indian Springs	Wm & Mary Scherkenbach	Judge Myron E. Leavitt	Shadow Ridge
Berkeley L. Bunker	Marc A. Kahre	Ethel W. Staton	Lied	Western
Kay Carl	Edythe & Lloyd Katz	Sheila R. Tarr	Irwin & Susan Molasky	
Eileen Conners	William R. Lummis	Sandra Lee Thompson	Sig Rogich	
Marshall Darnell	Earl B. Lundy	R. E. Tobler	Anthony Saville	
Ruthe Deskin	Ernest J. May	Twin Lakes		
Ollie Detwiler	James B. McMillan	Kitty McDonough Ward		
Dorothy Eisenberg	J. T. McWilliams	Eva Wolfe		
Wing & Lilly Fong	Joseph Neal			

NORTHEAST REGION				
Elementary Schools		Middle Schools		High Schools
Grant Bowler	Lomie G. Heard	Claude G. Perkins	William Bailey	Cheyenne
Joseph L. Bowler Sr.	Helen Herr	Ute V. Perkins	Teri & Brian Cram	Legacy
Marion E. Cahlan	Liliam Lujan Hickey	Richard C. Priest	Clifford O. Findlay	Moapa Valley
Manuel Cortez	Jay W. Jeffers	Eva G. Simmons	Charles Hughes	Mojave
Clyde C. Cox	Matt Kelly	C. P. Squires	Carroll M. Johnston	Virgin Valley
Steve Cozine	Martin Luther King Jr.	John Tartan	W. Mack Lyon	
Lois Craig	Lincoln	Myrtle Tate	Mario & Joanne Monaco	
D.L. Dickens	Mary & Zel Lowman	Virgin Valley	Marvin M. Sedway	
Raul Elizondo	Ann Lynch	Fredric W. Watson	J. D. Smith	
H. P. Fitzgerald	J. E. Manch	Elizabeth Wilhelm	Theron Swainston	
Theron & Naomi Goynes	Reynaldo Martinez	Tom Williams	Ed Von Tobel	
Don E. Hayden	Mountain View	Gwendolyn Woolley		

EAST REGION				
Elementary Schools		Middle Schools		High Schools
Will Beckley	Halle Hewetson	Lewis E. Rowe	John C. Fremont	Chaparral
Eileen Brookman	Mervin Iverson	Richard J. Rundle	Kathy & Tim Harney	Eldorado
Crestwood	Robert E. Lake	Hal Smith	Duane D. Keller	Las Vegas
Jack Dailey	Walter V. Long	William E. Snyder	Jerome Mack	
Ira J. Earl	John F. Mendoza	Stanford	Mike O'Callaghan	
Elbert Edwards	William Moore	Sunrise Acres	William E. Orr	
William E. Ferron	Paradise	Ruby S. Thomas	Dell Robison	
Daniel Goldfarb	John S. Park	J. M. Ullom	C. W. Woodbury	
Oran K. Gragson	Dean Petersen	Gene Ward		
George E. Harris	C. C. Ronnow	Cyril Wengert		



## SCHOOLS LISTED BY REGION - CONTINUED

Fiscal Year 2007-08

SOUTHEAST REGION				
Elementary Schools		Middle Schools		High Schools
Robert Joseph Bailey	Edna F. Hinman	C. T. Sewell	Lyal Burkholder	Basic
Selma F. Bartlett	John R. Hummel	James & Ray Smalley	B. Mahlon Brown Jr.	Boulder City
John C. Bass	Lorna Kesterson	Glen Taylor	Helen C. Cannon	Coronado
John R. Beatty	Martha P. King	Robert L. Taylor	Francis H. Cortney	Foothill
William Bennett	Frank Lamping	Jim Thorpe	Elton M. Garrett	Green Valley
Roberta C. Cartwright	Nate Mack	Bill Y. Tomiyasu	Barbara & Hank Greenspun	Laughlin
David M. Cox	Gordon M. McCaw	Harriet Treem	Jack & Terry Mannion	Liberty
Cynthia Cunningham	Estes McDoniel	Neil C. Twitchell	Bob Miller	Silverado
John A. Dooley	Andrew Mitchell	John C. Vanderburg	Jack L. Schofield	
Doris French	Sue H. Morrow	J. Marlan Walker	Charles Silvestri	
Fay Galloway	Ulis Newton	Whitney	Del E. Webb	
Roger D. Gehring	Harry Reid	Louis Weiner Jr.	Thurman White	
James Gibson	Aggie Roberts	Elise Wolff		
Charlotte Hill	Steven G. Schorr			

SOUTHWEST REGION				
Elementary Schools		Middle Schools		High Schools
O. K. Adcock	Robert L. Forbuss	Red Rock	Lawrence & Heidi Canarelli	Bonanza
Tony Alamo	Charles & Phyllis Frias	Aldeane Ries	Wilbur & Teresa Faiss	Community College East
Kathy L. Batterman	Goodsprings	Lucille S. Rogers	Victoria Fertitta	Community College South
Rex Bell	Judy & John L. Goolsby	C. Owen Roundy	Frank F. Garside	Community College West
Patricia Bendorf	R. Guild Gray	Sandy Valley	Kenny C. Guinn	Durango
Blue Diamond	E. W. Griffith	Helen M. Smith	Walter Johnson	Sandy Valley
Roger M. Bryan	Doris Hancock	Judi D. Steele	Clifford Lawrence	Sierra Vista
M. J. Christensen	Keith & Karen Hayes	Wayne N. Tanaka	Grant Sawyer	Spring Valley
C. H. Decker	Walter Jacobson	Joseph E. Thiriot	Lois & Jerry Tarkanian	
Herbert A. Derfelt	Helen M. Jydstrup	Vegas Verdes		
P. A. Diskin	Frank Kim	Howard A. Wasden		
Harvey N. Dondero	D'Vorre & Hal Ober	William V. Wright		
Marion B. Earl	Clarence Piggott	Elaine Wynn		

SUPERINTENDENT'S SCHOOLS				
Elementary Schools		Middle Schools		High Schools
Kirk L. Adams	Laura Dearing	Robert Lunt	Jim Bridger	Adv Tech Academy
Lee Antonello	C. V. T. Gilbert	Jo Mackey	James E. Cashman	Area Tech Trade Center
Walter Bracken	Harley A. Harmon	Quannah McCall	Robert O. Gibson	Canyon Springs
Arturo Cambeiro	Fay Herron	Sandy Miller	Hyde Park	Clark
Kit Carson	Mabel Hoggard	Rose Warren	K. O. Knudson	Del Sol
Paul E. Culley	Howard Hollingsworth	Wendell Williams	Roy W. Martin	Las Vegas Academy
				NW Career & Technical
				Rancho
				S NV Vo Tech Center
				Valley
				Virtual High School



## SCHOOLS LISTED BY REGION - CONTINUED

### Fiscal Year 2007-08

EDUCATION SERVICES DIVISION				
Alternative Programs				Middle School
Academy for Indiv. Study	Desert Rose Adult High	Juvenile Court School	So. NV Women's Correctional	West Preparatory Academy (K-3) (6-10)
Biltmore Continuation High	Global Community High	Morris Behavioral Jr/Sr	South Continuation Jr/Sr	High School Desert Pines
Burk Horizon/Southwest	High Desert State Prison	Morris Sunset East High	Southwest Behavioral Jr/Sr	
Child Haven	Homebound Elementary	Peterson Behavioral Jr/Sr	Spring Mountain Jr/Sr	
Clark County Detention	Homebound Secondary	So. Desert Correctional	Summit View Jr/Sr	
Cowan Behavioral Jr/Sr	Indian Springs Conservation	So. NV Correctional Center	Washington Continuation Jr High	
Cowan Sunset Southeast	Jeffrey Behavioral Jr/Sr	So. NV Jean Conservation		



## 2007-2008 CCSD Regional Boundaries in the Las Vegas Valley

**Dr. Andre B. Denson**  
SE Region Superintendent

**Southeast Region Center**  
5708 Mountain Vista St.  
Las Vegas 89120  
(SE-CTA Campus)  
799-0899

**Dr. Jolene Wallace**  
SW Region Superintendent

**Southwest Region Center**  
4760 W. Desert Inn Rd.  
Las Vegas 89102  
(Cashman MS Campus)  
799-2640

**Marsha Irvin**  
NE Region Superintendent

**Northeast Region Center**  
5240 Goldfield St.  
North Las Vegas 89031  
(Mojave HS Campus)  
799-7046

**Robert F. Alfaro**  
East Region Superintendent

**East Region Center**  
2298 Vegas Valley Dr.  
Las Vegas 89109  
(Valley High School Campus)  
855-7770

**TBD**  
NW Region Superintendent

**Northwest Region Center**  
2490 Maverick St.  
Las Vegas 89108  
(Brimley Middle School Campus)  
799-6635

**Dr. Karlene McCormick-Lee**  
Associate Superintendent

**Superintendent's Schools**  
5450 W. Sahara Ave.  
Las Vegas 89149  
799-1222

**Dr. Edward Goldman**  
Associate Superintendent

**Education Services Division**  
3950 S. Pecos-McLeod, Suite 1-G  
Las Vegas 89121  
855-9765

**CCSD**  
CLARK COUNTY  
SCHOOL DISTRICT

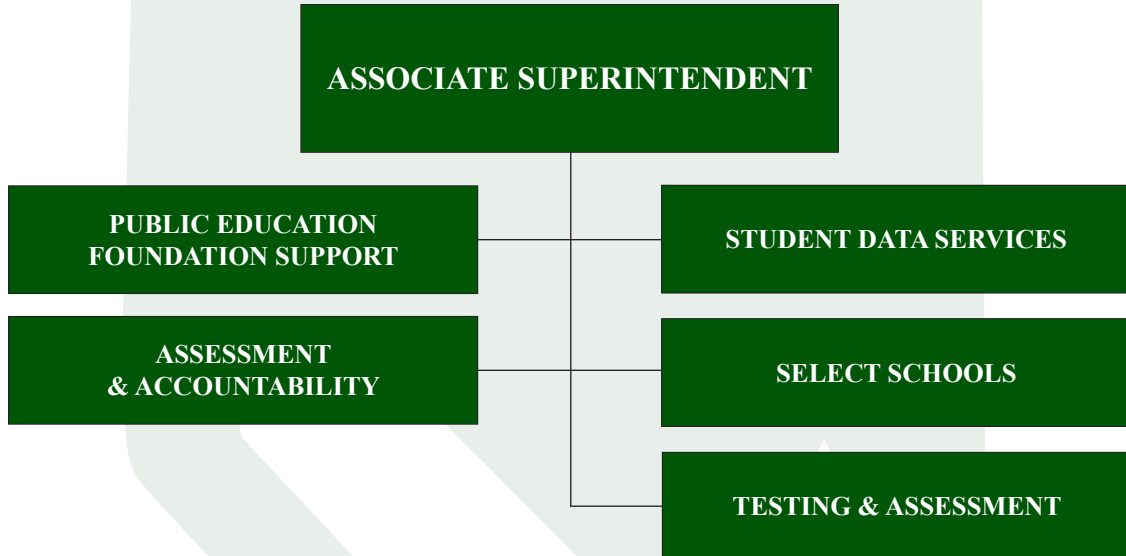
Facilities Division  
Demographics, Zoning & GIS  
702-799-6430

Revised: May 2007  
<http://www.ccsd.net>

## SUPERINTENDENT'S SCHOOLS DIVISION

### COST CENTERS

0580	ASSOCIATE SUPERINTENDENT
0005	PUBLIC EDUCATION FOUNDATION SUPPORT
0055	RESEARCH, ACCOUNTABILITY, & INNOVATION
0057	STUDENT DATA SERVICES
0118	SELECT SCHOOLS
0121	TESTING & ASSESSMENT



## SUPERINTENDENT'S SCHOOLS

### Mission Statement

The mission of the Superintendent's Schools is to advance the capacity of the learning community while providing targeted supervision and support for the Superintendent's Schools in order to increase student achievement and to effect school improvement.

### Services

The Superintendent's Schools Division is staffed by small cross-functional teams of educational leaders and school support personnel implementing innovative instructional solutions and providing constructive supervision and leadership. These teams will work together to provide central-office assistance for all District schools while providing supervision and targeted support for the Superintendent's Schools in order to shape the instructional processes, the implementation of best practices, and the assurance of increased student achievement.

The Costs Centers comprising the Superintendent's Schools Division overview are the following:

0580	Associate Superintendent	0055	Assessment and Accountability
0057	Student Data Services	0118	Select Schools
0005	Special Projects	0121	Testing and Assessment
(Development and Innovation - CCPEF)			

**Associate Superintendent - Superintendent's Schools, Cost Center 0580**, include the operations of the offices of the Associate Superintendent, as well as 39 schools, which include a collection of Select Schools, Language Acquisition Model Schools, Professional Practice Schools, and Empowerment Schools. Also included within the Division are the departments of Assessment and Accountability (Cost Center 0055), Testing (Cost Center 0121), Magnet Schools (Cost Center 0118), Special Projects (Cost Center 0005), and Student Data Services (Cost Center 0057). In addition, the Technical Resources Department operates the infrastructure for Internet services for the District and provides the technical skills that enable the Superintendent's Schools to model the use of new and emerging technologies in the District. Technical Resources provides electronic communications, application development services, professional development, training materials, InterAct, and Internet services (including web access and web development) to the District.

**Research and School Improvement Department, Cost Center 0581**, assists in the training of staff for the development and submission of School Improvement Plans and District School Improvement Plan. It provides the legislated technical assistance to regions and schools. The Research and School Improvement Department also provides oversight for all institutional research, program evaluation, and district-wide survey activities conducted by the organizations and individuals within the district, as well as outside agencies and individuals. RSI conducts original research that examines the effectiveness of District initiatives and programs, the results of which are used by District leadership to inform policy decisions.



**Assessment and Accountability, Cost Center 0055,**

includes the departments of Accountability, Instructional Data Services and Student Data Services. The Accountability Department performs certain functions mandated by the Legislature including the direction of production and dissemination of the District accountability reports. The Instructional Data Services Department provides direction for the support and implementation of the district-wide Instructional Data Management System (IDMS) including the support for technical issues, development and delivery of training, creation of support materials, oversight for data collection and verification, and the assistance in the development of the Interim Assessment Program. The Instructional Data Services Department created, designed, and provided training for and implementation of the Elementary Standards-Based Report Card. This document provides all elementary-level educators with the tools needed to track benchmarked student proficiency levels on Nevada Content Standards. The parent access component, one of several IDMS features, was implemented in 19 schools throughout CCSD in the winter of 2006; and additional schools are targeted for implementation during the summer of 2007. This portal allows parents access to their child's interim assessment and state test scores, along with analysis information regarding the implications of the data. Other features of IDMS, including on-line testing, scanning assessment results on-site, local assessment creation, and testlettes were also successfully piloted in twelve schools throughout the district. Student Data Services Department provides ongoing supervision of the district's enrollment and attendance systems to assure accuracy of enrollment counts, which are required to obtain State Basic Support Guarantee Funding and Federal Impact Aid. In addition to reporting for financial reasons, this department provides student-related information for dropout and demographic reports, monitors the enrollment and attendance for non-resident students, and assists school registrars and attendance clerks in managing their site-level student accounting responsibilities. Student Data Services is the central repository for student records and issues transcripts on behalf of students for purposes of college entrance and job applications, and it processes confidential records for those students receiving assistance from the Student Support Services Division. Additionally, this department oversees the integrity and validity of data in the Student Information System, (SASI) and provides direction to schools and other departments relative to this task.



**Testing and Assessment, Cost Center 0121,** is responsible for administering all District-wide testing programs, including those mandated by the State and those required by the District. As a part of the Superintendent's Schools Division, the Testing Department works in concert with Curriculum and Professional Development (CPD) to provide training to administrators regarding making data-driven decisions. The Department also facilitates annual training by the Nevada Department of Education personnel for site administrators and site testing coordinators to ensure test security and appropriate test preparation and administration, as well as providing assistance to school sites, regions, and divisions within the District regarding the proper interpretation and use of test data, early identification of at-risk students and schools, evaluation of special programs, using assessment results to guide instruction and technical assistance in dealing with AYP (Adequate Yearly Progress) issues related to No Child Left Behind.

**Select Schools, Cost Center 0118,** supports 21 schools (five elementary, six middle, ten high schools (including Virtual High School). Also included will be four new career and technical academies to open in 2008 and 2009.



**Special Projects (Development and Innovation Department), Cost Center 0005**, through the Department's partnership and collaboration with The Public Education Foundation, provides support through public and private sector funding for projects and initiatives that produce measurable outcomes and improved results and can be identified and documented as best practices. The Development and Innovation Department, in collaboration with The Public Education Foundation, provides District administrators and teachers with the opportunity to test new ideas, forge strategic alliances, and establish pilot programs that encourage the highest standard of performance.

**FY 2006-07 Accomplishments:**

- Provided leadership and guidance in conducting the Block Scheduling Study, Full-day Kindergarten Longitudinal Study, AVID Evaluation Study, Empowerment School Study, Effectiveness of School Improvement Plans Study, and Youth Risk Behavior survey
- Designed and conducted Framework for Teacher Leadership Project which included support and training for 77 school-based action research projects
- Provided Internet/InterAct training, digital content development, and services to district personnel.
- Increased the usage of all IDMS components by over 10%
- Designed and produced a Kindergarten – Grade 5 Standards-Based Report Card for use in elementary schools district-wide
- Designed, implemented, monitored, and evaluated a Quality Classroom Assessment program for 29 schools, involving 333 facilitators/teachers
- Developed interim assessments to be given three times per year at the middle school level that align with District curriculum and state standards in Science 6, 7, and 8, Pre- Algebra, Algebra, Geometry, English I and English II
- Increased available Internet bandwidth from 100 mb/s to 350 mb/s
- Opened Teacher EXCHANGE™ to all schools and distributed 84,500 items to teachers for use in their classrooms
- Developed and implemented rigorous curriculum organized around the career clusters for the upcoming Career and Technical Academies to open during the years of 2007 – 2009

**FY 2007-08 Objectives:**

- Continue to provide leadership and guidance on key existing research projects such as Empowerment School Study, Full-day Kindergarten Longitudinal Study, and the Effectiveness of School Improvement Plan Study
- Further refine the school improvement planning process by incorporating the new innovation in school improvement planning process
- Fully implement a 50/50 dual language model in the primary grades at all Language Acquisition schools.
- Implement curriculum, instruction, and leadership audits at all Professional Practice Schools.
- Increase support for Professional Practice Schools in the areas of mandated actions, school improvement, and leadership.
- Increase Internet/InterAct capacity and stability
- Develop and implement a variety of electronic applications to assist departments and divisions to streamline data collection and reporting abilities
- Increase the usage of the IDMS components of online testing and on-site scanning by 10%
- Design a Standards-Based Report Card and Gradebook, supported by IDMS that will serve Kindergarten through Grade 5 and provide training and on-going support for the full implementation
- Create, monitor, and evaluate a Quality Classroom Assessment training and implementation program for 60 schools, involving approximately 600 facilitators/teachers

- Refine the Select Schools communication and application documents for parents to encompass a single product communicating all facts while incorporating the application
- Increase enrollment of full and part time students to the Virtual High School program
- Increase recruiting efforts to gain successful enrollment for the future CTA's
- Expand the Clark County READS program to continue to further literacy in our District
- Provide renewed support to the development and implementation of the InterAct™ Online Learning Community and other educational technology initiatives
- Expand the Teacher EXCHANGE™ program

<u>Performance Measures</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Number of Surveys Evaluated	153,937	126,535	94,122
Teachers and Administrators Trained	11,832	11,289	12,982
InterAct Users	38,000	45,000	45,000
District Web Site Hits	390 million	468 million	706 million
Filtered Internet Pages Served	670 million	1.2 billion	2.3 billion
# of Email Messages Filtered for SPAM/VIRUS	46 million	90 million	195 million
Region Analysis & Accountability Plan Submitted	293	308	323
IDMS Usage Sessions	N/A	58,915	73,329
Student Transcript Requests Processed	32,858	36,495	30,076
Confidential Record Requests Processed	10,694	9,895	7,731
SASI Corrections for School Users	22,021	71,418	57,500
Number of Students Tested (Unduplicated)	280,834	291,486	583,208
Number of Students Tested (Duplicated)	950,626	1,150,555	1,912,407
Number of Students Enrolled (Magnet Schools)	12,464	11,988	12,340
Number of Schools Operated (Magnet Schools)	17	18	18
Teacher EXCHANGE™ Items to Teachers	68,000	70,000	84,500
Grants Awarded	\$ 498,000	\$ 647,000	\$ 660,000

### **SUPERINTENDENT'S SCHOOLS DIVISION ALLOCATIONS**

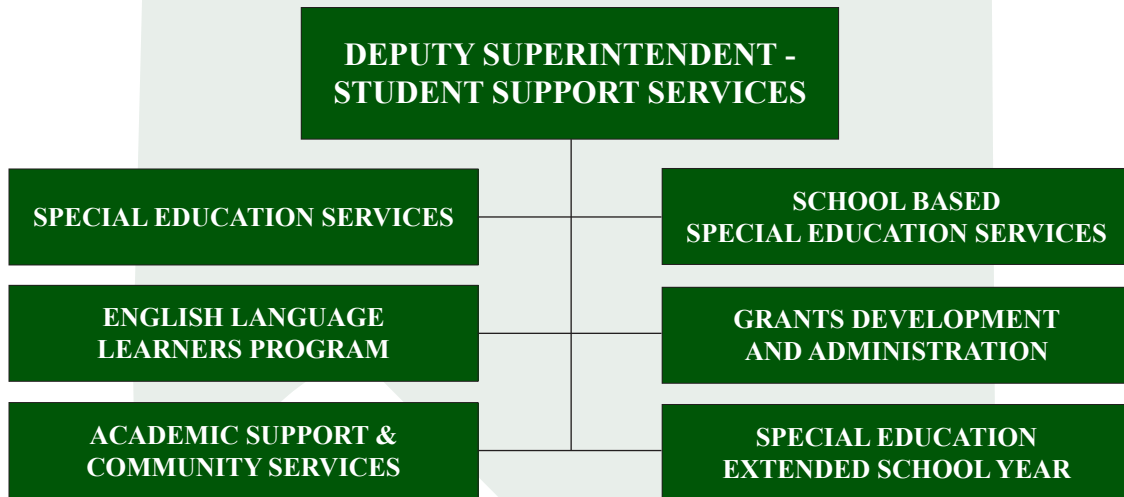
#### **For Fiscal Years 2005-06 Through 2007-08**

DESCRIPTION	2005-06		2006-07		2007-08		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Admin / Prof Tech	16.20	\$ 1,408,027	25.20	\$ 2,264,078	30.50	\$ 2,830,022	\$ 565,944	25.0%
Licensed	3.00	388,862	9.00	1,886,218	15.00	1,138,445	(747,773)	(39.6)%
Support Staff	76.00	3,527,249	86.00	4,342,955	88.50	4,637,199	294,244	6.8%
Benefits	-	1,532,092	-	2,421,209	-	2,628,396	207,187	8.6%
Purchased Services	-	2,958,710	-	3,983,981	-	4,480,996	497,015	12.5%
Supplies	-	537,361	-	1,153,697	-	1,687,865	534,168	46.3%
Property	-	959,139	-	14,500	-	11,000	(3,500)	(24.1)%
Other	-	32,995	-	18,661	-	35,661	17,000	91.1%
<b>TOTAL</b>	<b>95.20</b>	<b>\$ 11,344,435</b>	<b>120.20</b>	<b>\$ 16,085,299</b>	<b>134.00</b>	<b>\$ 17,449,584</b>	<b>\$ 1,364,285</b>	<b>8.5%</b>

## STUDENT SUPPORT SERVICES DIVISION

### COST CENTERS

0135	DEPUTY SUPERINTENDENT - STUDENT SUPPORT SERVICES
0044	SPECIAL EDUCATION SERVICES
0122	ENGLISH LANGUAGE LEARNERS PROGRAM
0130	SCHOOL BASED SPECIAL EDUCATION SERVICES
0137	GRANTS DEVELOPMENT AND ADMINISTRATION
0164	ACADEMIC SUPPORT & COMMUNITY SERVICES CENTER
0663	SPECIAL EDUCATION EXTENDED SCHOOL YEAR



## STUDENT SUPPORT SERVICES DIVISION

### Mission Statement

The Student Support Services Division provides leadership, services, and support to strengthen the capacity of schools, families, and communities to ensure the success of all students through collaboration in the education process.

### Services

The Division is responsible for providing services under Special Education, English Language Learners (ELL), Gifted & Talented Education (GATE), Grants Development and Administration (GDA), and Title I, and Academic Support & Community Services Center (ASCSC).

The Cost Centers comprising the Student Support Services Division are the following:

- 0135 Deputy Superintendent - Student Support Services
- 0044 Special Education Services
- 0122 English Language Learners Program
- 0130 School Based Special Education Services
- 0137 Grants Development and Administration
- 0164 Academic Support & Community Services Center
- 0663 Special Education Extended School Year

Funding for Cost Center 0135 is used to support and provide the maximum opportunities for students with disabilities. Specifically, students with low incidence disabilities requiring significant and multiple services for disabilities such as autism, hearing impairments, visual impairments, and deaf/blind are funded through this Cost Center. The Division Compliance and Monitoring Department is also funded through Cost Center 0135. This office ensures compliance with federal and state mandates concerning students with disabilities and represents the District in matters of due process. The Department answers questions from schools and service providers regarding Section 504, IDEA and NRS 388. Additionally, Cost Center 0135 funding supports bilingual services for special education students and provides funding for professional development activities.

**Special Education Services, Cost Center 0044,** provides unit allocations to schools for licensed personnel. The special education programs in this cost center have been developed to meet the staffing needs of students with disabilities and GATE. Various programs that support the continuum of special education services are supported by this cost center.

**The English Language Learners (ELL) Program, Cost Center 0122,** provides support to schools serving one of the District's fastest growing populations, students acquiring English. The goal of this program is to assist schools by providing comprehensive services for English language learners including





student identification, language assessment, program placement, instructional support, and coordination of related services. During the 2006-07 school year, the program provided services to 59,781 students. Direct services to the schools are provided by 117 itinerant specialists who are assigned to schools by region. These specialists serve as mentors to classroom teachers and provide onsite training and technical assistance related to ELL students. Other services provided included the funding of 43 full time classroom teachers and 61 prep period buy-outs to assist in the educational needs of the ELL populations at identified schools. Fifty-six itinerant testers provide oral, reading and writing English language assessments to all ELL Students in accordance with the requirements of No Child Left Behind. Six coordinators serve as program liaisons to five regions and Superintendent's Schools. They coordinate the efforts of itinerant specialists and testers in their respective schools.

**School Based Special Education Services, Cost Center 0130**, provides a full continuum of educational services to students with disabilities within the District. Enrollments in programs conducted by the Department include students eligible under Public Law 101-476 and Public Law 99-457 as amended and augmented by subsequent federal acts and NRS 388 and other applicable laws. The services range from the cooperative consultative program to special education schools and out-of-District placement pursuant to the provision of NRS 395. The determination of appropriate special education services and programs and the extent to which the student participates in general education programs shall be based upon the student's individual need, determined via the Individualized Education Program (IEP) process. For the 2006-07 school year, School Based Special Education Services provided services to 32,178 students with 46% of these students in a general education setting.



**Grants Development and Administration, Cost Center 0137**, consists of grant writers, program evaluators, and support staff. Writers and evaluators are paired to focus on similar curriculum or service areas. Once funded, the writers assume responsibility for fiscal management, project oversight, and adherence to local, state, and national policies, regulations, and laws. Writers are assigned as liaisons to each region and coordinate with those and other grant recipient staffs regularly. The program evaluators conduct evaluation activities throughout the year that include program and participant research, data collection, analysis of process and outcome data. Evaluators monitor aggregated and disaggregated data for analysis to produce local, state and federal reports in compliance with activity monitoring. The Grants Development and Administration Department share all fiscal and evaluation reports with appropriate District personnel to assist with program improvement.

**Academic Support & Community Service Center (ASCSC), Cost Center 0164**, services include acting as a liaison between the schools, the Superintendent's Office, and the Board of School Trustees. Also, the ASCSC Center acts as a liaison between parents and school administrators, serving as a resource to the schools in the implementation of school programs and activities, providing a forum and opportunities for communication for parents, school personnel, and serving as a clearinghouse in which policy, regulations, and other information is processed, sorted, filed and/or distributed to school sites.



**Special Education Extended School Year Program, Cost Center 0663**, services are mandated to assure a Free Appropriate Public Education (FAPE) as determined by the Individualized Education Program (IEP) for students with significant disabilities. The number of students identified for and participating in the Extended School Year Program is 2,624.

#### **FY 2006-07 Accomplishments:**

- Provided special education services for 32,178 students
- Provided oral translations for more than 4,700 special education meetings for ELL students and their families (as of 4/1/07)
- Completed 5,033 written translations of special education MDT and IEP reports (as of 4/1/07)
- Completed written translation of 560 District-wide documents
- Completed ELL student assessments at 335 schools
- Provided over 13,900 hours of ELLP in-service trainings for teachers and principals (as of 4/1/07)
- Fourteen percent of the ELL student population exited from the program (current results from 2005-06).
- ELL specialists and coordinators conducted over 2,300 hours of parent involvement activities across the District (as of 4/1/07)
- Focused support of testing all students with disabilities resulting in a 98% test rate for this population
- Maintained percentage of students in special education (10.6%) below the national average (12%)
- Increased the percentage of special education students in a general education setting from 41% (2005-06) to 46% (2006-07)
- Increased grant funding for specialized programs
- ASCSC provided comprehensive weekly instructional program services for approximately 200 students.

#### **FY 2007-08 Objectives:**

- Expand the District's home program services
- Implement the Special Education Management System to streamline the IEP process and enhance compliance
- Increase the number of ELL students who meet academic standards as measured by core content area grades, State mandated assessment and Adequate Yearly Progress
- Increase the number of community information meetings for parents of ELL students as measured by parent attendance, meeting sign-in sheets and parent surveys
- Increase the percent of special education students spending 80% or more of their day in general education settings
- Research additional funding sources to serve identified program needs of the District
- Expansion of RTI sites and Inclusive Practices
- ASCSC will provide comprehensive weekly instructional program services
- ASCSC will facilitate District-wide initiatives for increasing student achievement
- ASCSC will operate a service center as a component of a District-wide service provider network on a daily basis
- ASCSC will utilize surveys to obtain information from students



**Performance Measures**

	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
Students receiving Special Education services	30,934	31,921	32,178
Percentage of students in Special Education	11%	10.9%	10.6%
Percentage of Special Ed. students in a general education setting	38%	41%	46%
Students tested for ELL	57,349	76,283	103,906
Students receiving ELL services	51,111	59,302	59,781
Students enrolled in Special Ed. extended school year program	2,132	1,672	2,624
Special Education extended school year program sites	28	31	27
Gifted and Talented Education students served	5,160	5,841	5,891

**STUDENT SUPPORT SERVICES DIVISION ALLOCATIONS**

**For Fiscal Years 2005-06 Through 2007-08**

DESCRIPTION	2005-06		2006-07		2007-08		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT		
Admin / Prof Tech	45.45	\$ 3,591,290	45.45	\$ 4,061,070	47.45	\$ 4,350,603	\$ 289,533	7.1%
Licensed	3,086.40	136,854,815	3,304.00	158,723,296	3,455.00	174,943,497	16,220,201	10.2%
Support Staff	117.70	4,252,468	122.65	5,567,376	125.65	5,922,301	354,925	6.4%
Benefits	-	46,100,280	-	55,417,560	-	64,083,507	8,665,947	15.6%
Purchased Services	-	4,152,655	-	4,218,661	-	3,697,842	(520,819)	(12.3)%
Supplies	-	1,354,586	-	996,366	-	1,034,696	38,330	3.8%
Property	-	366,464	-	11,100	-	1,600	(9,500)	(85.6)%
Other	-	48,236	-	45,595	-	46,595	1,000	2.2%
<b>TOTAL</b>	<b>3,249.55</b>	<b>\$196,720,794</b>	<b>3,472.10</b>	<b>\$229,041,024</b>	<b>3,628.10</b>	<b>\$254,080,641</b>	<b>\$25,039,617</b>	<b>10.9%</b>

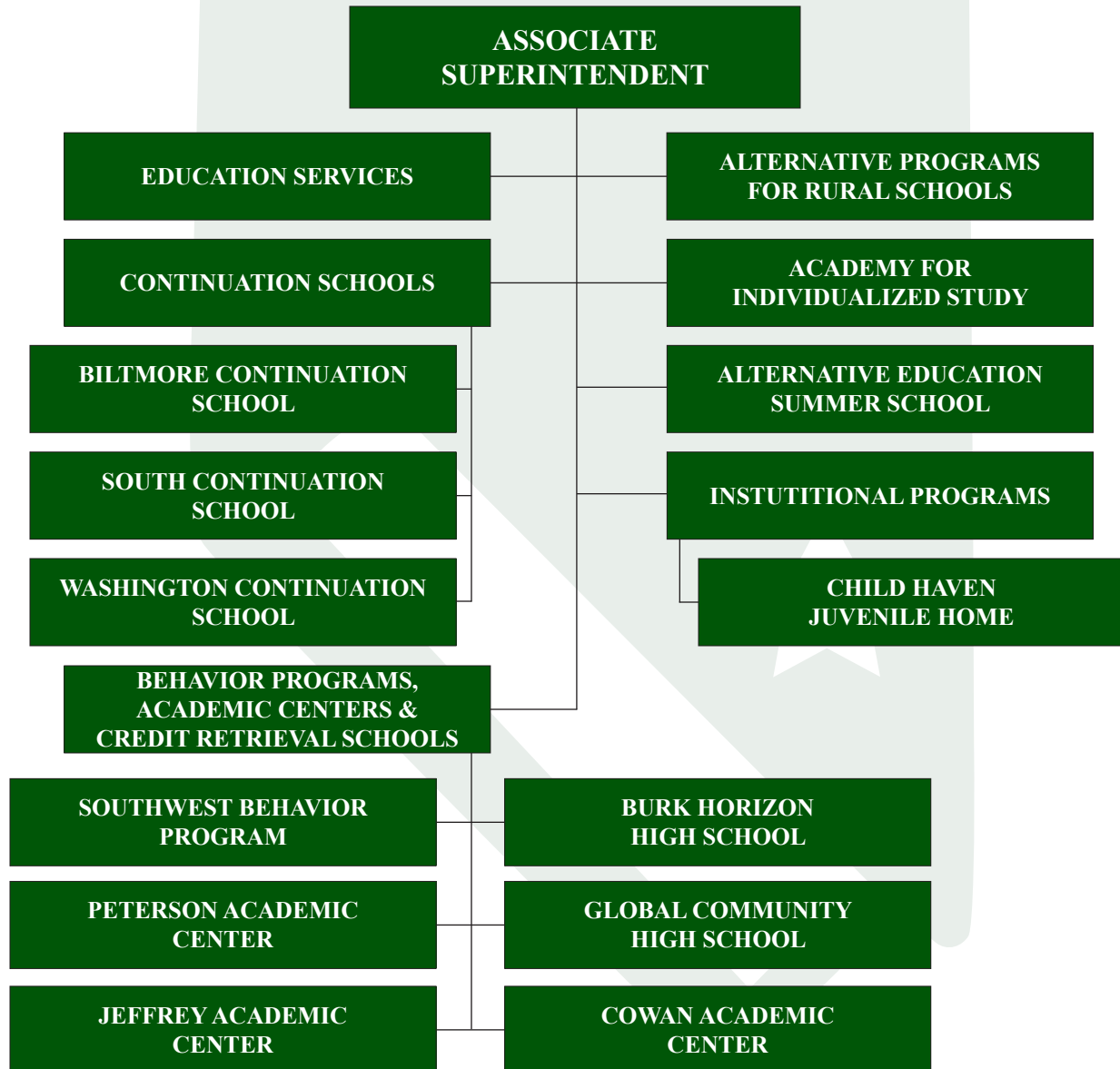
## EDUCATION SERVICES DIVISION

### COST CENTERS

0151	ASSOCIATE SUPERINTENDENT
0128	EDUCATION SERVICES
0152	ALTERNATIVE PROGRAMS FOR RURAL SCHOOLS
0153	INSTITUTIONAL PROGRAMS
0220	BILTMORE BEHAVIOR JR/SR HIGH SCHOOL
0455	PETERSON BEHAVIOR JR/SR HIGH SCHOOL
0664	ALTERNATIVE EDUCATION SUMMER SCHOOL
0720	SOUTHWEST BEHAVIOR JR/SR HIGH SCHOOL

### COST CENTERS

0788	JEFFREY BEHAVIOR JR/SR HIGH SCHOOL
0792	SOUTH CONTINUATIONJR/SR HIGH SCHOOL
0844	CHILD HAVEN JUVENILE HOME
0877	BURK HORIZON/SOUTHWEST SUNSET
0878	GLOBAL COMMUNITY HIGH SCHOOL
0879	ACADEMY FOR INDIVIDUALIZED STUDY
0880	WASHINGTON CONTINUATION JR HIGH
0888	COWAN BEHAVIOR JR/SR HIGH SCHOOL



## EDUCATION SERVICES DIVISION

### Mission

It is the mission of the Education Services Division (ESD) to provide students with the essential skills, attitudes, and integrity necessary to become successful, responsible citizens.

### Services

The Division provides instruction and related services to over 40,000 students who may have experienced challenges in comprehensive academic environments. The unique needs of these students require ongoing evaluation and development of curriculum and innovative instructional programs.

The Associate Superintendent of the Division oversees seven departments within the Division: Education Options Continuation/Corrections, Education Options Northeast/Northwest/Southwest, Education Options East/Southeast, Education Options Instructional Development/Charter Schools, Adult Education, Adult English Language Acquisition Services, and Pupil Personnel Services. Additionally, the Associate Superintendent oversees the Preparatory Institute School for Academic Excellence at Charles I. West Hall, Global Community High School, and Institute for Integrated Studies at Desert Pines High School. The Executive Director is responsible for day-to-day operations of all Education Options and Adult Education Departments.

The Cost Centers comprising the Education Services Division overview are the following:

0128	Education Services
0151	Associate Superintendent, Pupil Personnel Services, Attendance Enforcement
0152	Alternative Programs for Rural Schools
0153	Institutional Programs (4)
0220, 0792, 0880	Biltmore Continuation High School, South Continuation Junior/Senior High School, Washington Continuation Junior High School
0242	Preparatory Institute School for Academic Excellence at Charles I. West Hall
0455	Peterson Behavior Junior/Senior High School
0562	Desert Pines High School
0617	Adult Education
0664	Continuation Summer Schools
0720	Southwest Behavior Junior/Senior High School
0744	Summit View Junior/Senior High School
0788	Jeffrey Behavior Junior/Senior High School
0844	Child Haven, Juvenile Court Schools
0877	Burk Horizon High School/Burk Southwest Sunset High School
0878	Global Community High School at Morris Hall, Morris Behavior Junior/Senior High School, Morris Sunset East High School
0879	Academy for Individualized Study
0888	Cowan Behavior Junior/Senior High School, Cowan Sunset High School

Pupil Personnel Services is responsible for processing all student expulsion recommendations and coordinating due process hearings as prescribed by District, state and/or federal regulations. Outcomes may include, but are not limited to: return to a comprehensive school, placement in a behavior program, or placement in a continuation school. The Department processes and evaluates out-of-District expulsions, long-term suspensions, and other disciplinary placement of students as a result of out-of-District expulsion referrals. The Department will process over 4,300 recommendations during the 2006-07 school year.

The Office of Attendance Enforcement assigns attendance officers to serve all District schools. Attendance officers assume a primary responsibility for identifying the cause of student absences and working with schools, parents, and other District and community agencies to resolve attendance issues and ensure that all parties are in compliance with state and federal compulsory attendance statutes and District attendance policies and regulations.

The three continuation schools provide educational programming for students who, by action of the Board, have been expelled from the District. Continuation schools educate and prepare students for a successful return to a comprehensive school setting. Students are provided core academic courses for their assigned grade. Students are taught utilizing direct instruction, independent study, and directed-study models.

Expelled students in rural areas are provided alternative services utilizing a direct service and independent study model that operates after the traditional school day.

Institutional programs provide inmate students located within the state prisons with instructional activities, both academic and vocational, which lead to the attainment of an adult high school diploma or to pass the General Educational Development (GED) test. The curriculum follows the adult education open entrance/open exit format in all areas required for an adult high school diploma, or a GED certificate. In addition, occupational classes are offered. Services are provided at High Desert State Prison, Southern Desert Correctional Center, Southern Nevada Correctional Center – Jean, and Southern Nevada Women’s Correctional Facility. These educational programs are an essential component in the overall responsible effort to rehabilitate at-risk, adjudicated offenders. Upon release from incarceration or custody, the student may become eligible for enrollment in school or an educational program offered through the Division. Adjudicated students, under jurisdiction of Clark County’s Division of Family and Youth Services, receive instruction at Spring Mountain Youth Camp, Summit View, Juvenile Detention, Child Haven, Continuum of Care Program-In Custody Program (CCP), Clark County Detention Center (CCDC), and the continuation educational program.

The Division operates five behavior schools for secondary students and provides short term placement for students with chronic and/or severe behavior problems at their zoned school of enrollment. Students are referred to the program by the administration of the secondary schools and through adjudication during the expulsion referral process. The programs are for students in grades 6-12. Students attend the schools for approximately 45 school days from the date of the infraction. The goal is to assist students in changing their behaviors so that they may successfully return to their home school, to an alternative school, or to a secondary school other than their zoned school once they have completed their assignment. Students are required to regularly attend school, adopt and maintain a positive attitude, follow all school rules and regulations, and perform well academically. The program provides a highly structured learning environment which includes a mandatory elective in behavior modification. Most students leave the program with improved academic progress, attendance, and acquired social skills to avoid conduct which required placement in an alternative school.

One “Horizon” and three “Sunset” high schools provide an alternative education setting for students in grades 9-12 who are at-risk of dropping out of school or who have already dropped out but may have accumulated a number of credits towards graduation. Horizon students attend classes during the day while Sunset students attend in the afternoon and evening. Smaller class sizes contribute to the success of Horizon and Sunset students as does the on-site day care services that provide credit deficient parenting teens the opportunity to complete their high school education. Students are offered a flexible school schedule, while meeting all graduation requirements.



Global Community High School serves students new to the country, grades 9-12, while promoting English proficiency and tolerance of cultural diversity among all students. The school provides a safe, nurturing, and individualized educational environment with smaller class sizes and more individualized attention for each student.

There are also four “Eighth Grade Back-on-Track” programs designated to assist students who are retained in the eighth grade and who, by age, are too old for middle school campuses but have not met Nevada Revised Statutes (NRS) requirements for promotion. All Back-on-Track students are required to attend a program that will focus on the individual needs of each student and character development. Students will be exposed to enhanced counseling, success oriented skills, and an exploratory vocational program. The main goal of this program is to refocus and encourage students to learn and get back on track to earn a high school diploma.

The need to provide year-round programming for alternative schools continues to grow for a variety of District students. District growth, the need to provide more opportunities for students to fulfill credit requirements, full-time continuation school placements, and necessary intervention programs for detention center programs require a twelve month schedule. The summer program for continuation schools, detention center programs, and independent study begins approximately one week after the regular school year ends and is in session for six weeks.

The Academy for Individualized Study (AIS) program addresses the educational needs of students in a nontraditional format, allowing students the freedom to parent, compete, perform, work, live, and recover without compromising educational opportunities. The program offers alternative educational choices for students who may benefit from alternative educational environments and opportunities. The AIS office also facilitates home school and work exemption requirements as prescribed by the District policy and the Nevada Revised Statutes.

#### **FY 2006-07 Accomplishments:**

- Assumed responsibility for the Preparatory Institute, School for Academic Excellence at Charles I. West Hall
- Assumed responsibility for Desert Pines High School
- Eliminated the K-5 Academy for Individualized Study
- Eliminated Jeffrey Horizon High School
- Assumed full responsibility for the Office for Charter Schools
- Continued to expand the Eighth Grade Back-on-Track program
- Continued to enhance student services by offering vocational training to students in continuation schools
- Provided professional development training to administration and staff in meeting the needs of at-risk students in alternative sites
- Increased awareness and enforcement of truancy and attendance violations
- Identified specific behavior program intervention strategies
- Developed and implemented high school programs at Southern Nevada Correctional Center High School
- Identify and implement strategies to increase parent involvement
- Opened the Southern Nevada Correctional Center High School at Jean

#### **FY 2007-08 Objectives:**

- Develop and implement the curriculum for kindergarten through third grade and tenth grade at West Prep
- Improve the academic offerings at the Institute for Integrated Studies at Desert Pines High School while expanding the school-within-a-school concept for all three schools – the international academy, the two magnet academies, and the comprehensive academy

- Expand the Parent Institute which will provide parenting classes to parents District-wide and also train teachers on parent involvement using the Lee Canter method
- Expand adult education programs to second language students to include the introduction of a mobile lab
- Establish the West Prep Elementary Academy
- Introduce a flexible schedule at the Institute for Integrated Studies at Desert Pines High School
- Continue services to parents and students by holding disciplinary hearings at locations throughout the Las Vegas Valley
- Expand the Clean and Sober Drug-Free School of Choice
- Identify and implement strategies to increase parent involvement

<u>Performance Measures</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Average Number of Students Serviced Daily	15,973	17,000 <sup>1</sup>	20,000
Number of Programs/Schools	30	33	34
Expulsion Referrals Processed	3,033	3,200 <sup>1</sup>	4,300

(1) Estimated

## EDUCATION SERVICES DIVISION - SUMMARY DESCRIPTION OF SCHOOLS AND PROGRAMS Fiscal Year 2007-08

### Adult Education Program

Adult Education in the District is designed to serve adults and out-of-school youth 16 years of age or older who desire to earn a high school diploma or to obtain a Nevada State Certificate of High School Equivalency. Adult Education also serves students enrolled in regular day schools who need to make up a number of deficient high school credits.

### General Education Development (GED) Test

In the absence of a high school diploma, the educational and employment communities accept a Certificate of High School Equivalency issued by the Nevada Department of Education as a measure of an individual's educational development. This certificate is issued to individuals who have achieved scores on the General Educational Development Tests that meet the following criteria: no single standard test score below 40, and an average standard score of 45 on all five tests.

Applicants under age 18 need a signed parent signature form at the time of application. Applicants under age 17 need a letter from the Nevada Department of Education indicating approval of the State Board of Education for the applicant to take the GED test.

### Desert Rose Adult High School

The mission of Desert Rose Adult High School is to provide the necessary academic, ESL, vocational, and guidance support to students who are 17 and older to complete a Nevada Adult Standard Diploma. These services are free to students as long as they are not concurrently enrolled in a secondary school. For a fee, credit deficient students attending local high schools may also take classes. Proficiency preparation and GED preparation classes are also offered. Enrollment is continuous.

### Community English Second Language (ESL) Programs

The Success Through English Program (STEP) and Community ESL programs assist English language development for young adults and adults who are non-English proficient by providing the instruction and resources necessary for them to become proficient in English.

**Adult Correctional Schools**

These educational programs are offered to incarcerated adults and are located within the state prisons. The curriculum follows the Adult Education open entrance/open exit format in all areas required for an Adult High School Diploma. In addition, a general education development program and occupational classes are offered. High Desert State Prison, Southern Desert Correctional Center, Southern Nevada Women's Correctional Facility, and Jean Conservation Camp students all receive services through the Education Services Division.

**Juvenile Court Schools**

The District provides educational programs for students who are no longer eligible, either temporarily or permanently, for enrollment in comprehensive schools as well as the adjudicated youth of Clark County.

Upon release from incarceration or custody, the student may become eligible for enrollment in his/her home school or in an educational program offered by the Education Services Division. Adjudicated students, under jurisdiction of the Clark County Division of Juvenile Justice Services, receive teaching instruction from District educational programs at Spring Mountain Youth Camp, Summit View Youth Correctional Center, Juvenile Detention, Child Haven, Intermediate Placement and Correctional Court Tactics (IMPACCT) Program, and Clark County Detention System.

**Continuation Schools**

The District provides educational programs for students who have been expelled by action of the Board from attendance in a comprehensive middle school or high school. Washington, Biltmore, and South Continuation School Programs provide courses for school-aged students in grades 6-12.

**Behavior Schools**

Five geographically zoned Behavior Programs serve as short-term interventions (lasting approximately 4-9 weeks) for students who have committed a severe behavior infraction at their comprehensive schools. These students are expected to return to a comprehensive school upon completion of their program. A behavior program provides required academic courses to a student in a structured environment with emphases on assisting the student in improving self-control, social interaction, and instilling life-skills. The schools are as follows: Cowan, Jeffrey, Morris, Peterson, and Southwest Behavior Program.

**Horizon and Sunset High Schools**

These are alternative educational settings for high school students who are considered at-risk of dropping out of school or those who have already dropped out and are under 18 years of age and scheduled to graduate in the current school year. These programs operate during the day or evening and offer concurrent and full-time enrollment. Retrieval Programs are offered at the following sites: Burk Horizon/Southwest Sunset High, Cowan Southeast High, Global Community High, and Morris Sunset East High.

**Independent Study 9-12**

Students have the opportunity to earn their high school diploma by working at home and reporting to the classroom once a week to take exams. Credit is awarded based on mastery of the material as exemplified by exam grades. Students are expected to earn credit every week and weekly attendance is mandatory.

**Academy of Individualized Study K-8**

This program is designed to allow parents to have the benefits of home schooling while under the supervision of a licensed teacher through the District. A web-based curriculum is delivered to the student at home and the student works under the parent's supervision. The student reports to class once each week with a peer group for special projects and feedback on his/her progress.

### Concurrent Independent Study

High school seniors who need only a few credits can take an independent study class, allowing them to stay enrolled at a comprehensive high school. Students must attend class weekly to take exams. Classes are held weekly and at various locations throughout the greater Las Vegas area.

### Home Schooling

A student may be excused from compulsory attendance at a public school when written evidence is provided to the District that a student will receive equivalent instruction. The District must provide an exemption letter to the parent prior to a student's withdrawal from school.

### Credit by Exam

Credit by examination is offered through the District as a means in which students can earn high school credit by demonstrating proficiency in selected courses. Students must pass the exam with 80 percent proficiency. Passing grades are recorded as "P" (Pass) and become a permanent part of the student's record. Students who do not demonstrate sufficient proficiency to receive credit are not penalized by having a failing notation placed upon their official student record.

The fee is \$40.00 for each semester (1/2 credit). Foreign language exams are \$80 for one (1) full credit.

## EDUCATION SERVICES DIVISION ALLOCATIONS

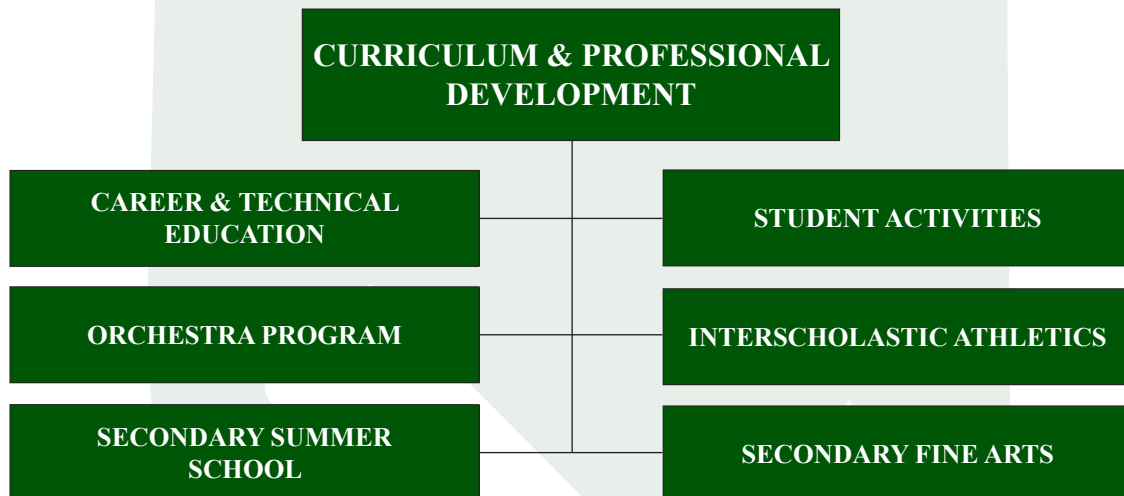
### For Fiscal Years 2005-06 Through 2007-08

DESCRIPTION	2005-06		2006-07		2007-08		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Admin / Prof Tech	24.00	\$ 1,911,303	25.00	\$ 2,208,656	24.00	\$ 2,154,028	\$ (54,628)	(2.5)%
Licensed	132.60	6,919,147	146.10	8,573,285	148.50	8,717,517	144,232	1.7%
Support Staff	105.10	3,614,459	112.20	4,547,700	115.60	4,827,769	280,069	6.2%
Benefits	-	3,499,034	-	4,549,175	-	4,968,823	419,648	9.2%
Purchased Services	-	89,893	-	98,634	-	87,668	(10,966)	11.1%
Supplies	-	655,478	-	540,152	-	524,887	(15,265)	2.8%
Property	-	78,131	-	4,505	-	2,798	(1,707)	(37.9)%
Other	-	4,581	-	1,086	-	1,086	-	0.0%
<b>TOTAL</b>	<b>261.70</b>	<b>\$16,772,026</b>	<b>283.30</b>	<b>\$20,523,193</b>	<b>288.10</b>	<b>\$21,284,576</b>	<b>\$761,383</b>	<b>3.7%</b>

## CURRICULUM & PROFESSIONAL DEVELOPMENT DIVISION

### COST CENTERS

0110	CURRICULUM & PROFESSIONAL DEVELOPMENT
0111	STUDENT ACTIVITIES
0112	INTERSCHOLASTIC ATHLETICS
0113	CAREER & TECHNICAL EDUCATION
0116	SECONDARY FINE ARTS
0119	ORCHESTRA PROGRAM
0662	SECONDARY SUMMER SCHOOL





## CURRICULUM AND PROFESSIONAL DEVELOPMENT DIVISION

### Mission Statement

The mission of the Curriculum and Professional Development Division (CPDD) is to support increased student achievement by:

- providing relevant curriculum materials and training for teachers and administrators
- offering academic services for parents and community members
- coordinating and promoting leadership and extracurricular activities for students

### Services

The Curriculum and Professional Development Division (CPDD) is an integral part of the Instruction Unit and provides leadership and service in support of the District's vision: Achievement, Access, and Accountability for ALL students. The Division serves 199 elementary schools, 55 middle-level schools, and 41 high schools located within the regions of the District. Additionally, the Superintendent's Schools include 18 elementary schools, 4 middle schools, and 10 high schools. The K-12 Curriculum, including the K-5 Curriculum Essentials Framework and the 6-12 Course Scope and Goals, are designed to serve as the basis of instruction in all classrooms. Power Standards for English Language Arts and Mathematics have been identified and are incorporated into the K-12 instructional programs. Curriculum Overview documents for parents and community members are also available. Emphasis is placed on ensuring District-wide continuity of curriculum, inclusion of the Nevada Content Standards for all students, and on assisting schools with the enhancement of their academic programs and diverse activities. Support of the District achievement initiatives for literacy, algebra, science, and the reduction of students who drop out of high school are the primary areas of focus for each department.

The Cost Centers comprising the Curriculum and Professional Development Division are the following:

- 0110 Curriculum & Professional Development
- 0111 Student Activities
- 0112 Interscholastic Athletics
- 0113 Career & Technical Education
- 0116 Secondary Fine Arts
- 0119 Orchestra Program
- 0662 Secondary Summer School

**Curriculum & Professional Development, Cost Center 0110**, reflects the organization of the Division and includes the Assistant Superintendent; directors, each with responsibility for specific core content areas and programs; curriculum and professional development administrators; and secretarial support necessary for those operations. Additional budget units also support services including K-12 Library, K-12 Instructional Technology, Elementary Fine Arts, K-12 Foreign Language, and Guidance and Counseling. Support for the AVID (Advancement via Individualized Determination) program, Early Intervention, and Homework Hotline are also reflected in this cost center.

**Student Activities, Cost Center 0111, and Interscholastic Athletics, Cost Center 0112,** provide direction and coordination of information and support related to the following: student activities and graduation for regions and schools; opportunities for student interaction with appropriate local, state, and national organizations; high school graduation ceremonies for the District; leadership training opportunities for students and adults; and a variety of athletic programs for students in high schools and middle schools. The Unit's budgets provide fees and travel expenses for conferences and competitions associated with student organizations; Northwest Accreditation fees for all District schools; payment of all officials, non-District security, athletic trainers or stand-by medical services; state tournament and meet expenses; program staffing of a director and secretarial support; and Nevada Interscholastic Activities Association dues.

**Career & Technical Education (CTE) Programs, Cost Center 0113,** support students in developing skills necessary for personal and workplace success. Through numerous student leadership activities and work-based learning experiences, students practice essential personal, communication, and workplace skills. Students have the opportunity to access career and college information in high school career centers. District and federal dollars support the salaries of 30 split-funded office specialists who assist in the comprehensive high school career centers. They provide students with career and post-secondary information, manage the District's Job Bank, and help coordinate work-based learning opportunities including job shadowing, community service, internships, SMART Grad, and paid work experience. CTE staff work with teacher task forces to develop, revise, and align curriculum with CTE and academic state standards. Through the Mentoring Aspiring Technical Educators (MATE) program, Tools for Change, and other professional development opportunities, CTE teachers are provided with best practices to enhance their skills and promote student achievement.

**Secondary Fine Arts, Cost Center 0116, and the Orchestra Program, Cost Center 0119,** provide a sequential, comprehensive, standards-based curriculum for the music, dance, theater, and visual arts programs in each of the secondary schools. A series of co-curricular events to supplement and enrich the traditional classroom program in all of these areas is also provided. Through the direction provided by nationally recognized trained and qualified experts and adjudicators, students participating in festivals, honor ensembles, and other organized events are provided with the opportunity to achieve a higher standard of performance. The Orchestra Program also funds the year-long, four-tiered Las Vegas Youth Orchestra Program which is open to students from across the District who choose to audition. Additionally, it serves to organize the District's Equivalent Credit Music Program as well as the Distinguished Music Scholar Program. The Secondary Fine Arts coordinator organizes professional development opportunities for each of the above disciplines during the school year. The coordinator also participates in community outreach with entities such as the UNLV Fine and Performing Arts Department, the Las Vegas Philharmonic, and the VH1 Save the Music Foundation.

#### **FY 2006-07 Accomplishments:**

- Opportunities for more than 53,000 students were facilitated to participate in work-based learning experiences such as career fairs, job shadowing, internships, work experience, and industry tours (Note: Number reflects duplicated count since students may participate in more than one program.)
- Increased the number of AVID programs from 18 to 23
- Increased student participation in Career and Technical Student Organizations (CTSOs) which include: FFA, FBLA, DECA, FCCLA, HOSA, and SkillsUSA from 4,308 to 4,643
- Developed and provided reading foundations inservice training for elementary literacy specialists and classroom teachers
- Implemented the revised CCSD K-5 Curriculum Essentials Framework which included the new Nevada Content Standards for science
- Expanded trainings in elementary reading program implementation and intervention

- Implemented Components of an Effective Lesson in literacy trainings
- Implemented an online writing evaluation program for secondary students
- Pre-algebra 8 was implemented at the 8th grade level during the 2006-07 school year
- Enhanced online mathematics support for the Nevada High School Proficiency Exam through the online tutorial site of [www.supermathtutor.com](http://www.supermathtutor.com) was provided to students in English and Spanish
- The creation and board approval of the 21st Century Course of Study
- Implemented the 1st Annual Silver State Advanced Placement Summer Institute held at Del Sol High School June 26 – 29, 2006, providing instruction to 358 teachers in 15 content areas
- Provided support to Advanced Placement (AP) teachers in preparation for the AP Audit in all content areas
- Enhanced math and science partnerships with NSC, CCSN, UNLV, RPDP, and the State Department of Education
- Enhanced Theater Arts, Dance, and Visual Arts Programs through additional curriculum support and teacher training

### **FY 2007-08 Objectives:**

- Implement common assessment in pre-algebra 8, algebra, geometry, and algebra II
- Expand professional development opportunities focused on literacy skills for science and social studies teachers
- Provide supplemental multicultural resources and professional development for K-12 teachers
- Expand literacy training opportunities for K-5 teachers
- Expand effective writing training for middle and high school teachers
- Continue to review course offerings for summer school
- Expand opportunities for students to participate in work-based learning opportunities such as career fairs, job shadowing, internships, work experience, and industry tours
- Increase participation in career and technical student organizations promoting youth leadership skills
- Increase the number of high school students earning college credit through tech prep courses
- Provide professional development opportunities to CTE teachers to enhance their use of effective instructional strategies including the Components of an Effective Lesson and Teacher Expectancies
- Increase content area resources for classroom instruction
- Complete professional development training of coaches and spirit advisers
- Finalize implementation of additional girls' sports programs
- Design initial plan for expansion of middle school sports programs



**Performance Measures**

	<b><u>FY 2004-05</u></b>	<b><u>FY 2005-06</u></b>	<b><u>FY 2006-07</u></b>
Number of District WEBSITE User Sessions	233,484	305,233	277,227
Professional Development Sessions – Participants	44,548	53,408	53,695
Sophomore Pass Rate – NV High School Proficiency Exam for Mathematics	40%	45%	48%
Sophomore Pass Rate – NV High School Proficiency Exam for Reading	73%	77%	77%
Number of Teachers Trained (Instructional Technology)	1,748	1,836	1,797
Number of Administrators Trained (Instructional Technology)	185	307	303
Students Participating in Work-Based Learning Opportunities	26,020	39,935	53,809
CTE Business/Community Members Enhancing Student Learning	3,837	5,424	2,497 <sup>1</sup>
Students Participating in Fine Arts Festivals	17,492	26,790	41,126
Ensembles Participating in Fine Arts Festivals	441	490	717
Students Participating in Orchestra Festivals	8,798	9,624	8,676
Ensembles Participating in Orchestra Festivals	189	253	253
Students Enrolled in Secondary Summer School	14,863	16,062	16,000

<sup>(1)</sup> Previous data included information from the District Partnership Office. This information will no longer be included in District's data.

**CURRICULUM AND PROFESSIONAL DEVELOPMENT DIVISION ALLOCATIONS**

**For Fiscal Years 2005-06 Through 2007-08**

DESCRIPTION	2005-06		2006-07		2007-08		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
<b>Admin / Prof Tech</b>	24.50	\$1,830,908	26.10	\$ 2,346,932	26.10	\$ 2,317,320	\$ (29,612)	(1.3)%
<b>Licensed</b>	6.50	1,914,618	25.50	3,467,552	29.50	3,716,076	248,524	7.2%
<b>Support Staff</b>	36.00	1,929,080	40.50	2,841,105	41.00	3,143,699	302,594	10.7%
<b>Benefits</b>	-	1,096,013	-	1,746,131	-	2,000,007	253,876	14.5%
<b>Purchased Services</b>	-	4,502,844	-	5,906,503	-	6,028,853	122,350	2.1%
<b>Supplies</b>	-	856,336	-	1,726,947	-	648,082	(1,078,865)	(62.5)%
<b>Property</b>	-	279,095	-	33,897	-	18,632	(15,265)	(45.0)%
<b>Other</b>	-	203,593	-	(1,482,912)	-	(1,582,203)	(99,291)	(6.7)%
<b>TOTAL</b>	67.00	\$12,612,487	92.10	\$16,586,155	96.60	\$16,290,466	\$ (295,689)	(1.8)%

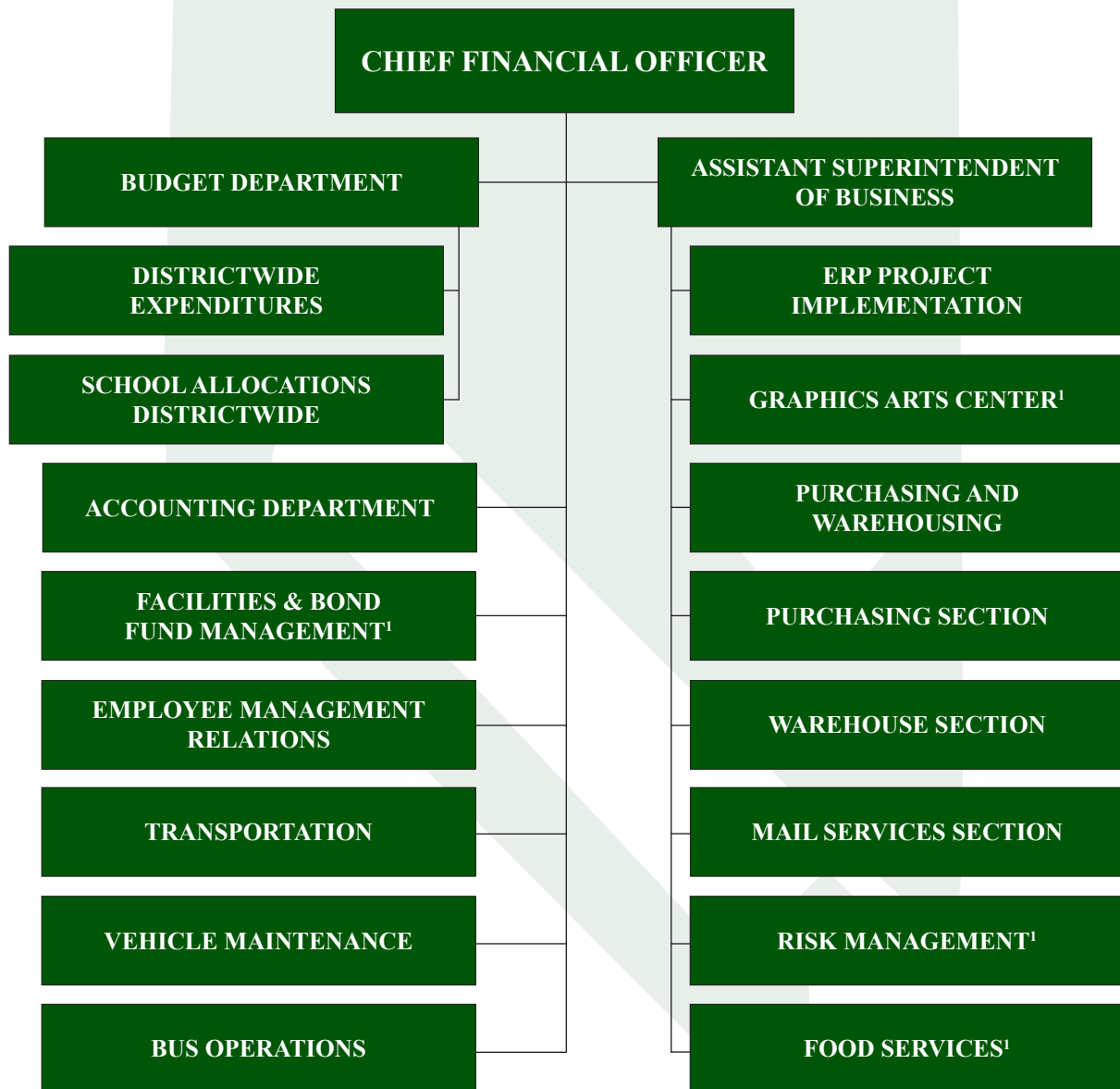
## FINANCE AND OPERATIONS DIVISION

### COST CENTERS

0050 CHIEF FINANCIAL OFFICER  
 0052 BUDGET DEPARTMENT  
 0060 ACCOUNTING DEPARTMENT  
 0059 DISTRICTWIDE EXPENDITURES  
 0080 SCHOOL ALLOCATIONS DISTRICTWIDE  
 0650 FACILITIES & BOND MANAGEMENT  
 0006 EMPLOYEE MANAGEMENT RELATIONS  
 0091 TRANSPORTATION  
 0092 VEHICLE MAINTENANCE  
 0093 BUS OPERATIONS

### COST CENTERS

0051 ASST. SUPERINTENDENT - BUSINESS  
 0048 ENTERPRISE RESOURCE PLANNING  
 0011 GRAPHICS ARTS CENTER  
 0070 PURCHASING & WAREHOUSING  
 0071 PURCHASING SECTION  
 0074 WAREHOUSE SECTION  
 0076 MAIL SERVICES SECTION  
 0767 RISK MANAGEMENT  
 0953 FOOD SERVICES



<sup>1</sup> Note: Described in other funds



## FINANCE AND OPERATIONS DIVISION

### Services

The Deputy Superintendent/Chief Financial Officer (CFO) is responsible for all financial operations of the District. The financial operations of the District include all bond financing, budgeting, and financial reporting activities. The Division acts as a liaison with state elected and other officials in all matters regarding statewide school finances, appropriations and tax policy, as well as providing testimony on District finances during sessions of the Nevada Legislature. The CFO also provides considerable support in the employee bargaining process with the district's four bargaining units. The Finance and Operations Division is comprised of the following cost centers:

The cost centers comprising the Finance and Operations Division overview are the following:

0050	Chief Financial Officer	0051	Assistant Superintendent, Business
0006	Employee - Management Relations	0048	Enterprise Resource Planning
0052	Budget	0011	Graphics Design (General Fund)
0060	Accounting	0070	Purchasing & Warehousing
0059	Districtwide Expenditures	0071	Purchasing Section
0080	School Allocations Districtwide	0074	Warehouse Section
0650	Facilities & Bond Fund Management (Capital Funds)	0076	Mail Services Section
0091	Transportation	0011	Graphics Design (Internal Service Fund)
0092	Vehicle Maintenance	0767	Risk Management (Internal Service Fund)
0093	Bus Operations	0953	Food Services (Enterprise Fund)

**The Budget Department, Cost Center 0052,** is responsible for the preparation and processing of all transactions related to budget planning as well as the establishment, execution, maintenance, and monitoring of budgetary allotments and outcomes. Based upon direction by the Board, the District's budget is established through the presentation of a recommended budget by staff, discussion and analysis of the merits of alternatives and options through the Board, and distribution of the approved budget allotments to the operating divisions of the District. The Department provides financial information as requested by the media, legislators, union representatives, other governing bodies, the Board, the Superintendent, and the CFO. The Department also provides analytical and backup secretarial support to the CFO. Thereafter, the Department's coordinators and budget assistants assist schools and departments in working within their individual budgets and developing methods of budgetary allotments for future years.

**The Accounting Department, Cost Center 0060,** is organized along six functional lines, which include General Accounting, Accounts Payable, Cash and Investment Management, Accounting Systems, Payroll, and Employee Benefits. These areas perform various duties, including maintaining the District's accounting software package, monitoring and reconciling the District's purchasing card program, processing payments to over 13,000 vendors, servicing both the General and Bond Proceed Investment Portfolios, preparing the Comprehensive Annual Financial Report (CAFR), producing and distributing bi-weekly and semi-monthly payrolls for over 36,000 employees, and administering all benefit and related payroll deductions, including tax-deferred 403(b) and 457 plans for District employees.

### **FY 2006-07 Accomplishments:**

- Provided periodic reports and attended meetings with individual committee members to provide fiscal reporting of the 1998 Capital Improvement Program (CIP) progress to the Debt Management Commission, the Bond Oversight Committee, the Oversight Panel for School Facilities, and others involved in the District's issuance of debt
- Completed a \$450 million general obligation bond sale, as well as a \$125 million general obligation revenue bond sale, in order to provide ongoing funding for the District's 1998 CIP
- Obtained favorable (and upgraded) ratings for the District's \$450 million general obligation bond sale and the \$125 million general obligation revenue bond sale
- Completed a bond refunding sale in the amount of \$473 million, resulting in savings to the Debt Service Fund of approximately \$100.1 million
- Provided information to the 2007 Nevada State Legislature to assist with the development of plans for, and improvement of, educational funding
- Earned the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the 15th consecutive year
- Earned the Meritorious Budget Award from the Association of School Business Officials International (ASBO)
- Earned the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the District's 2005-06 Comprehensive Annual Financial Report (CAFR)
- Researched and successfully implemented Governmental Accounting Standards Board (GASB) Statement #45 Other Post Employment Benefits
- Developed new procedures to ensure accurate and effective management of all IRS Form 1099 purchasing card vendors for compliance with IRS regulations
- Set up manual positive pay issues for the District's accounts payable and payroll accounts on Bank of America Direct
- Continued the process of reviewing and assessing needs for the new Enterprise Resource Planning (ERP) project, which will replace the District's current financial system
- Implemented debt management software to monitor and assist all Debt Service Fund payments
- Prepared and submitted all Nevada Department of Education as well as other State of Nevada reporting requirements within requested deadlines

### **FY 2007-08 Objectives:**

- Provide fiscal reporting of school construction program progress to the Debt Management Commission, the Bond Oversight Committee, the Oversight Panel for School Facilities, and others
- Obtain approval from the Clark County Debt Management Commission of the District's request to issue the remaining \$1,075,000,000 in bonds for the 1998 CIP
- Participate in planning for the next capital improvement program, to be presented to the voters in November 2008
- Monitor economic conditions for bond refunding opportunities
- Prepare a 2007-08 Budget and Statistical Report that meets the GFOA and ASBO criteria to earn Distinguished Budget Presentation and Meritorious Budget Awards
- Prepare a 2006-07 Comprehensive Annual Financial Report (CAFR) that qualifies for GFOA's Certificate of Achievement for Excellence in Financial Reporting
- Assist with completion of the process of review and assessment for conversion to the new ERP Project System, and successfully implement it during 2007-08
- Customize PaymentNet for the ERP and work with JP Morgan Chase to develop a new custom map for the ERP
- Set up the District's Workers' Compensation account for positive pay transmission via third-party software

- Consolidate all individual school generated fund bank accounts into one single bank
- Establish credit card payment for the District's Equity & Diversity Department
- Conduct work sessions to provide budgetary updates and seek input from members of the Board of School Trustees, administration, and the community

<b>Performance Measures</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
Amount of Bonds Sold for School Construction	\$ 450,000,000	\$ 500,000,000	\$ 575,000,000
Fitch Bond Rating	AA	AA	AA
Moody's Bond Rating	Aa3	Aa2	Aa2
Standard & Poor's Bond Rating	AA-	AA-	AA <sup>1</sup>
Reduction in Debt Service Due to Refunding Bond Sales	\$ 20,445,048	\$ 53,341,462	\$ 100,120,025
A/P Invoices Processed	132,150	134,114	136,000
Number of Purchasing Card Transactions	114,902	122,536	129,888
Amount of Purchasing Card Transactions	\$ 34,898,853	\$ 42,560,190	\$ 51,497,829
Received GFOA and ASBO awards for Budget and Statistical Report <sup>2</sup>	Yes	Yes	Yes
Tentative Budget Adopted	4/14/04	4/14/05	4/5/06
Final Budget Adopted	5/14/04	5/18/05	5/17/06
Amended Final Budget Adopted	12/9/04	12/8/05	12/14/06

<sup>1</sup>Note: The District is the first Nevada school district to be rated in the AA category from all three rating agencies.

<sup>2</sup> The first application for the ASBO MBA program was achieved in 2006-07.

**Employee Management Relations (EMR), Cost Center 0006**, represents the interests of the District in the interpretation and implementation of the four employee- negotiated agreements, as well as the policies, regulations, and procedures of the District.

Examples of services include, but are not limited to:

- Bargaining with all four employee groups
- Working with all departments and regions in the application of contract provisions
- Facilitating conflict resolution between employees and management with the four employee groups.
- Interacting with appropriate divisions of the District's organization in grievance hearings and arbitration proceedings

#### **FY 2006-07 Accomplishments:**

- Refined ISO procedures and processes
- Refined and further utilized the Early Resolution Process with all employee groups
- Returned all phone calls and e-messages within two business days
- Offered multiple trainings on supervision, evaluations, and progressive discipline through PATHLORE and also in each of the regions and divisions
- District advocate for all internal appeal hearings and summary (non-dismissal) arbitrations
- Resource for questions and concerns relating to employment matters

#### **FY 2007-08 Objectives:**

- Increase the number and locations of trainings to be offered by EMR
- Continue to use the Early Resolution Process with all employee groups
- Continue as a resource for questions and concerns relating to employment matters

## Employee Management Relations

<u>Performance Measures</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Number of Grievances Filed by CCEA	158	72	38
Number of Grievances Filed by ESEA	83	27	84
CCEA Successful Pre-Grievance Resolutions	67	49	32
ESEA Successful Pre-Grievance Resolutions	18	22	60

**Transportation, Cost Center 0091 and 0093**, employ over 1,600 employees and operate 1,353 buses and 1,370 support vehicles. The primary mission of the Department is to safely and efficiently transport 137,949 students to and from school over an area of 8,012 square miles. Transportation is provided to students who live two or more miles from school and to special education students with unique transportation needs. All buses are owned and operated by the District. Transportation is provided during regular school day hours as well as for interscholastic athletics, school activities, and special events. The Department is currently re-certified to ISO 9001: 2000 standards and is dedicated to continuous improvement.

Drivers have been added each year to accommodate the increase in the number of routes associated with the opening of new schools, the accelerating demands of transporting disabled students, and the reconfiguration of transportation patterns resulting from a continuously expanding metropolitan area.

**Vehicle Maintenance Services, Cost Center 0092**, provides the most cost-effective means of vehicle maintenance without compromising safety and provides the required number of vehicles daily, including school buses to transport students. It also fulfills the district's need for all administrative and support staff vehicle requirements.

## TRANSPORTATION

### **FY 2006-07 Accomplishments:**

- Provided safe, reliable, and efficient transportation services to eligible students and staff
- Opened a new "state of the art" transportation facility which includes maintenance and bus operations
- Re-certified to ISO 9001: 2000 standards emphasizing quality, continual performance leading to enhanced student achievement
- Reduced vehicle accidents involving District vehicles by increasing driver awareness through additional and ongoing driver training
- Contracted "Train the Trainer" courses to improve in-service for bus drivers and transportation aides and to reduce student discipline issues
- Provided on-site training for web based product "School Assistant" available to school staff
- Provided transportation to students meeting special education requirements
- Instituted an I.E.P. team trained to provide quality services for our special education students
- Implemented an automated web based registration process using SASI to EDULOG interface products
- Improved acquisition and retention of bus drivers and bus aides in collaboration with Human Resources through the use of Job Fairs and improved advertising of vacancies
- Maintained the school bus fleet at a rate of 95% availability for service
- Performed preventative maintenance inspections on District vehicles at intervals of every 4,000 miles for school buses and 3,000 miles for all other vehicles
- Coordinated the purchase of vehicles designed to remove the highest mileage, most inefficient vehicles from service

### FY 2007-08 Objectives:

- Continue to identify ways to upgrade technology to gain better, more efficient analysis and use of management reports including SAP (ERP), ZONAR, and other software upgrades
- Work with the Facilities Division to plan, site, and build two new satellite yards for maintenance and expanded bus operations to accommodate more efficient, responsive, and timely service to students
- Maintain the school bus fleet at a rate of 95% availability
- Continue to perform preventative maintenance inspections at 4,000 miles on school buses and 3,000 miles on all other vehicles
- Develop a proactive warranty program to increase the return of warranty funds to the District
- Work with Human Resources to identify improved methods to recruit, hire, and train new bus drivers
- Seek continuous improvements in customer service and in meeting measurable objectives under ISO 9001:2000

### Transportation

<u>Performance Measures</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Buses	1,226	1,271	1,353
Students Transported Daily	138,240	138,000	137,949
Licensed Bus Drivers	1,097	1,155	1,288
Regular Miles Driven	8,970,751	10,883,083	11,627,064
Special Education Miles Driven	6,297,693	6,855,389	7,818,898
Number of Bus Stops	22,379	24,337	19,333
Vehicles/Buses Maintained	2,369	2,641	2,585
Vehicles/Bus Miles Driven	28,276,561	28,980,164	30,750,966
Operating Cost per Mile	\$2.92	\$3.16	\$2.38

**Costs Centers 0048, 0011, 0070, 0071, 0074, and 0076** report directly to the Assistant Superintendent - Business, who in turn, reports directly to the CFO. The narratives for these costs centers are represented in a subsequent Assistant Superintendent - Business section, see page 113.

### FINANCE AND OPERATIONS DIVISION ALLOCATIONS

#### For Fiscal Years 2005-06 Through 2007-08

DESCRIPTION	2005-06		2006-07		2007-08		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Admin / Prof Tech	38.00	\$ 2,389,399	38.60	\$ 3,082,015	39.10	\$ 3,175,041	\$ 93,026	3.0%
Licensed	-	5,010	-	-	-	-	-	0.0%
Support Staff	1,429.90	50,662,833	1,532.30	60,377,910	1,658.80	65,962,521	5,584,611	9.2%
Benefits	-	17,426,916	-	22,096,485	-	26,158,643	4,062,158	18.4%
Purchased Services	-	4,374,144	-	2,526,173	-	2,156,629	(369,544)	(14.6)%
Supplies	-	11,718,639	-	13,257,684	-	13,449,196	191,512	1.4%
Property	-	22,308,831	-	-	-	-	-	0.0%
Other	-	85,721	-	91,537	-	155,186	63,649	69.5%
<b>TOTAL</b>	<b>1,467.90</b>	<b>\$108,971,493</b>	<b>1,570.90</b>	<b>\$ 101,431,804</b>	<b>1,697.90</b>	<b>\$111,057,216</b>	<b>\$ 9,625,412</b>	<b>9.5%</b>



## Districtwide Expenditures

### Services

This unit provides for those costs which are not necessarily assigned to individual schools or departments. Projects in this unit are typically to appropriate funds that are distributed Districtwide or to accumulate reserves or deferred appropriations.

The 2007-08 Final Budget development for this unit involves the following areas.

Salary line items include:

- 1.0% deferred positions pending fourth week actual enrollment in the fall. If projected enrollment figures are met, this additional funding will be released.
- Start up positions for implementation of the Enterprise Resource Planning (ERP) system.

Benefits include:

- Preliminary funding to implement GASB Statement 45 to recognize group insurance benefits for current retirees and potential future retirees in the amount of \$11.3 million.
- Funding for unused sick leave payments

Purchased Services include:

- Projected professional fee of \$8 million paid to Edison Schools. In the General Operating Fund, Edison receives a per pupil revenue based on weighted enrollment similar to that of charter schools. The professional fee represents the difference between estimated per pupil revenue and expenditures paid on behalf of Edison by the District for payroll and supplies.
- Expenditures related to the District's property and liability insurance premiums. Future claim liabilities are established by an outside actuarial study based on historical claim payments. After the claim requirements are calculated, the General Operating Budget is assessed to cover projected premiums and to fund projected claims activity based upon the actuarial and historical projections. Annual premium amounts may vary depending on claims activity. The budgeted amount for fiscal year 2007-08 is \$8.4 million.

Supplies include:

- Deferred instructional supplies
- Field trip clearing account. This account reflects a credit appropriation of \$4.5 million. Schools are charged for field trips by the Transportation Department. The offsetting credit is reported in this clearing account.
- Supply funding for a \$200 reimbursement to each educator for out-of-pocket purchases

Property includes:

- Vehicle needs for the District
- Equipment requests from all administrative units

Other includes:

- Reserves, designations and contingency, including: \$7.7 million reserved for Debt Service, \$15 million designated for ESEA employee group insurance, \$3 million for the career plan health insurance subsidy, \$5 million for implementation of a region differentiated funding formula, and \$42.8 million as an undesignated ending fund balance.

## School Allocations Districtwide

### Services

This unit reflects amounts for instructional supplies and equipment for all schools in the District. Following approval of the total appropriation levels in this budget for all schools combined, the aggregate amounts are then distributed to schools based upon formulas tied to enrollments. Those formulas are detailed in the Allocation of Personnel and Supplies section of this document.

Salaries and Benefits include:

- Expenditures in school-based staff development programs.

Purchased Services include:

- Printing/binding services, communication charges, postage and other miscellaneous service expenditures.

Supplies include:

- Expenditures for athletic supplies, textbook appropriations and related expenditures, custodial supplies, special education supplies, and related supplies for various magnet programs.

Property includes:

- Major, minor, and computer equipment expenditures associated with instruction and vocational education.

Other includes:

- Designated allowances for maximum school carryover (See Budget Policy/Budget Administration – Schools).

## DISTRICTWIDE EXPENDITURES AND SCHOOL ALLOCATIONS

### For Fiscal Years 2005-06 Through 2007-08

DESCRIPTION	2005-06		2006-07		2007-08		2006-07 VS 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Admin / Prof Tech	7.00	\$ 24,975	0.50	\$ (432,138)	14.50	\$ 724,218	\$ 1,156,356	267.6%
Licensed	10.70	455,190	-	-	148.30	5,631,253	5,631,253	100.0%
Support Staff	35.00	1,244,957	50.00	(7,942,089)	67.60	(6,673,379)	1,268,710	16.0%
Benefits	-	14,782,219	-	23,714,852	-	34,614,188	10,899,336	46.0%
Purchased Services	-	25,405,553	-	28,774,641	-	33,168,308	4,393,667	15.3%
Supplies	-	58,349,411	-	64,993,588	-	73,965,057	8,971,469	13.8%
Property	-	16,066,516	-	23,544,368	-	15,895,425	(7,648,943)	(32.5)%
Other	-	193,955,446	-	120,745,433	-	117,230,533	(3,514,900)	(2.9)%
<b>TOTAL</b>	<b>52.70</b>	<b>\$310,284,267</b>	<b>50.50</b>	<b>\$253,398,655</b>	<b>230.40</b>	<b>\$274,555,603</b>	<b>\$ 21,156,948</b>	<b>8.3%</b>

## ASSISTANT SUPERINTENDENT - BUSINESS

### Services

The Assistant Superintendent, Business, is responsible for coordinating and facilitating the activities and operations of the service departments under his direction. The Assistant Superintendent assists the CFO in the overall leadership and management of the service departments within the division and is assigned full line authority over these departments as directed by the CFO.

The Cost Centers comprising the Assistant Superintendent of Business (Cost Center 0051) overview are the following:

0048	Enterprise Resource Planning
0070	Purchasing and Warehousing
0071	Purchasing Section
0074	Warehouse Section
0076	Mail Services Center
0011	Graphic Design
0011	Graphic Arts Center (Internal Service Fund)
0767	Risk Management (Internal Service Fund)
0953	Food Services (Enterprise Fund)

**The Assistant Superintendent, Business, Cost Center 0051**, is responsible for coordinating and facilitating the activities and operations of the service departments under his direction. The Assistant Superintendent assists the CFO in the overall leadership and management of some service departments and is assigned full line authority over these departments as directed by the CFO.

**The Enterprise Resource Planning (ERP) Project, Cost Center 0048**, is the implementation of a new integrated software application that will replace the District's current financial, purchasing, payroll, and human resources software. The initial implementation of the software will be in three phases. The financial and purchasing functions were implemented in July 2007. The payroll and core human resource functions will be implemented April 2008, followed by the online application process for new employees mid-year 2008. The software being implemented is ERP 2005 from SAP. The new system will automate a number of business processes, resulting in greater efficiencies and less paper.

**The Purchasing and Warehousing Department, Cost Center 0070**, oversees the functions of District-wide purchasing, warehousing, mail distribution, and graphics design and production. Budget unit 0070 shows only those appropriations associated with the director's office, including secretarial support. The size and scope of the department overall has significantly increased in the past years. Efforts to improve efficiency and streamline processes have resulted in overall staff reductions due to attrition.

**The Purchasing Section, Cost Center 0071**, procures equipment, suppliers and services for the District in accordance with the Nevada Revised Statutes (NRS) and District policies. The department processes over 20,000 purchase orders each year in excess of \$300 million. Over 100 competitive activities are issued each year for expenditures exceeding \$25,000 in accordance with NRS 332. The department is also responsible for new construction equipment standards and placement of all furniture and equipment in new construction projects, portables, additions, and in areas with increased enrollment. The department also manages equipment replacement programs and two satellite operations in the Maintenance, Food Service, and Transportation Departments.

**The Warehousing Section, Cost Center 0074**, receives, stores, delivers, transfers, and picks up supplies, furniture, equipment, and books throughout the District. The distribution section of the warehouse is comprised of a fleet of ten trucks, including tractor trailers. The department also manages the District's surplus equipment and recycles computers, paper, metals, and other items.

**The Mail Services Center, Cost Center 0076**, offers intra-District delivery and pickup services to all schools and departments within the District. Thirteen delivery trucks make 456 stops per day and handle an average of 25,000 pieces of U.S. mail per day. The center acts as the centralized liaison between the District and United States Postal Service and Federal Express, insuring the lowest possible cost on mailings.

**The Graphic Arts Center, Cost Center 0011**, is comprised of several sections, including Graphic Design, Printing, Copying, and Forms. The Printing and Copying sections utilize large graphic machinery, including high-speed copiers and multi-color presses, to serve the District's requirements.

## ENTERPRISE RESOURCE PLANNING (ERP)

### FY 2006-07 Accomplishments:

- Successfully configured the financial and purchasing modules of SAP
- Prepared users of the new software for the upcoming implementation
- Informed principals, administrators, and office managers of the impending changes related to the first phase of the project

### FY 2007-08 Objectives:

- Implement the financial and purchasing modules of SAP in July 2007
- Implement payroll, human resources and e-recruitment modules of SAP
- Train over 30,000 users on the new SAP software

## PURCHASING AND WAREHOUSING

### FY 2006-07 Accomplishments:

- Implemented MS science supply program
- Streamlined process through utilization of SAP practices
- Offered DISC training to staff
- Expanded Supplier Outreach program
- Significant training & change management
- Received NPI Award of Excellence

**FY 2007-08 Objectives:**

- Expand shopping cart catalog offerings in ERP
- Expand recycling program
- Implement technology & science standards upgrades
- Offer certification opportunities to staff
- Reduce 50% of purchasing requisition paperwork
- Successful ERP “go-live”

**PURCHASING SECTION**

**FY 2006-07 Accomplishments:**

- Created training documents for ERP system
- Redefined business processes
- Offered copier and printer replacement programs
- Designed new standards & textbook software program
- Implemented bar code tracking for textbooks
- Piloted supplier self service module for critical suppliers

**FY 2007-08 Objectives:**

- Reorganize the department to reflect new processes
- Update ISO/MPS procedures to match new system
- Streamline purchasing process in the ERP system
- Expand and upgrade website
- Implement supplier self serve module for critical suppliers

**WAREHOUSING SECTION**

**FY 2006-07 Accomplishments:**

- Expanded maintenance inventory
- Secured barcode and wireless equipment
- Successful testing of ERP system
- Expanded FOSS subscriptions to 60 schools
- Implemented science equipment loan program
- Significant reduction in surplus stock

**FY 2007-08 Objectives:**

- Reduce windshield time via decentralized distribution
- Blueprint automated archive system
- Implement automated warehouse & inventory ERP system
- Establish a north warehouse
- Establish science replenishment center

**MAIL SERVICES CENTER**

**FY 2006-07 Accomplishments:**

- Implemented new digital mail systems
- Added web page with mail information
- Reorganized routes to reduce travel time
- Provided services to 10 new schools
- Increased utilization of presort imprint



### FY 2007-08 Objectives:

- Expand web page & information distribution
- Increase routes for 10 new schools & 3 new departments
- Utilize routing software to update routes
- Plan for move to a more centralized location
- Upgrade shelving and sorting equipment
- Transition to digital meters as required by USPS in 2008

<u>Performance Measures -</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Dollar Value of Purchase Orders Processed (not including Facilities projects)	\$313,837,901	\$412,662,205	\$400,000,000
Number of Purchase Orders Processed	19,818	19,355	20,000
Number of Purchase Orders under \$500	1,911	2,077	1,900
Suppliers Average Delivery Time	28 days	27 days	24 days
Number of Bids Processed	114	136	157
Number of Active Suppliers	2,628	2,744	2,600
Number of On-line Requisitions	5,500	2,875	2,000
Professional Service Agreements Processed	115	168	140
School and Custodial Supply Issues	\$2,941,651	\$3,363,989	\$4,305,906
Equipment Issues	\$3,119,365	\$4,248,117	\$5,012,778
Number of Suppliers on Electronic Data Interchange	19	19	20
Dollar Value of Electronic Data Interchange Orders	\$14,295,057	\$15,751,988	\$17,484,707
Number of Pickups and Returns	3,424	4,251	5,016
Number of Mail Stops	433	446	456
Pieces of Mail Posted	6,328,865	6,246,673	6,996,274
Average Cost of Mail Piece Posted	0.28 <sup>1</sup>	0.30	0.31
Average Cost of US First Class Rate	0.367 <sup>1</sup>	0.274	0.371

### ASSISTANT SUPERINTENDENT, BUSINESS ALLOCATIONS

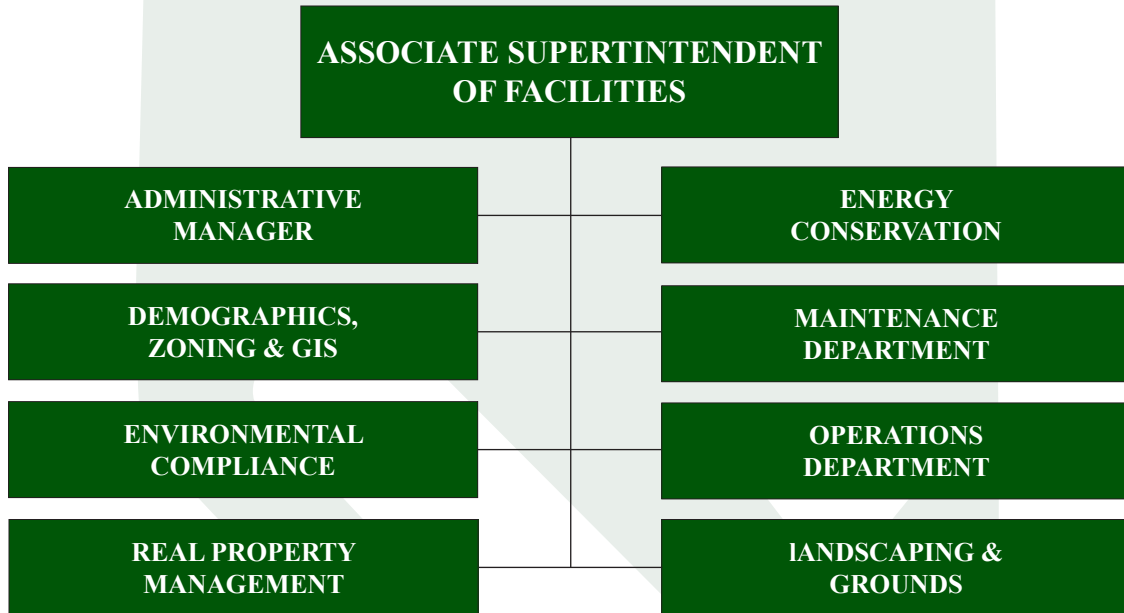
#### For Fiscal Years 2005-06 Through 2007-08

DESCRIPTION	2005-06		2006-07		2007-08		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Admin / Prof Tech	14.00	\$ 835,261	8.50	\$ 830,936	8.50	\$ 768,177	\$ (62,759)	(7.6)%
Licensed	1.00	62,282	1.00	51,982	-	-	(51,982)	(100.0)%
Support Staff	112.50	4,398,226	110.00	5,275,103	117.50	5,980,496	705,393	13.4%
Benefits	-	1,587,526	-	1,899,550	-	2,199,115	299,565	15.8%
Purchased Services	-	8,859,313	-	16,250,778	-	15,089,378	(1,161,400)	(7.1)%
Supplies	-	191,383	-	222,848	-	256,597	33,749	15.1%
Property	-	3,119,631	-	70,000	-	1,530,000	1,460,000	2085.7%
Other	-	172,718	-	88,256	-	108,063	19,807	22.4%
<b>TOTAL</b>	<b>127.50</b>	<b>\$ 19,226,340</b>	<b>119.50</b>	<b>\$ 24,689,453</b>	<b>126.00</b>	<b>\$25,931,826</b>	<b>\$1,242,373</b>	<b>5.0%</b>

## FACILITIES DIVISION

### COST CENTERS

0020	ASSOCIATE SUPERINTENDENT OF FACILITIES
0021	ENERGY CONSERVATION
0022	DEMOGRAPHICS, ZONING, AND GEOGRAPHIC INFORMATION SYSTEMS
0023	MAINTENANCE DEPARTMENT
0024	OPERATIONS DEPARTMENT
0025	LANDSCAPING AND GROUNDS
0026	REAL PROPERTY MANAGEMENT
0029	ENVIRONMENTAL COMPLIANCE
0034	ADMINISTRATIVE MANAGER



## FACILITIES DIVISION

### Mission

The Facilities Division administers a wide scope of functions including, but not limited to, the operation, maintenance, and fiscal control of all District facilities, including design, construction, modernization, energy management, custodial, equipment repair, general repair, acquisition and disposition of real property, school zoning, environmental services to include asbestos abatement and hazardous materials/laboratory functions, emergency management, and all school facilities grounds maintenance.

### Services

This Division is comprised of approximately 2,414 personnel, 326 schools at 297 school sites, and 34 administrative sites; spanning a geographic area of approximately 8,000 square miles; and is managed by the Associate Superintendent with the assistance of eight department heads. Capital funded departments within the Division not included in this overview, as they are not funded through the General Fund, are Construction Management, Real Property Management, Special Projects and Renovations Services, New School and Facility Planning, and Inspection Services. Accordingly, the accomplishments, objectives, and performance measures are general fund based only and do not include capital funded activities.

The Cost Centers comprising the Facilities Division overview are the following:

- 0020 Associate Superintendent
- 0021 Energy Conservation
- 0022 Demographics, Zoning, and Geographic Information Systems
- 0023 Maintenance Department
- 0024 Operations Department
- 0025 Landscaping and Grounds
- 0026 Real Property Management
- 0029 Environmental Compliance
- 0034 Administrative Manager

**Associate Superintendent**, Cost Center 0020, is charged with supervision of all Division departments. The Associate Superintendent is responsible for the operation, maintenance, and fiscal control of all District facilities including design, construction, modernization, energy management, custodial, equipment repair, general repair, real estate acquisition and disposition, school zoning, environmental services to include asbestos abatement and hazardous materials/laboratory functions, and all school facilities grounds maintenance. The Associate Superintendent is the District's primary purchasing authority with respect to land acquisition, construction, and renovation of school facilities. This responsibility, coupled with those related to planning for facilities, places this office in a central role regarding the District's 1998 \$4.9 billion long-term school construction and renovation program.

**Energy Conservation**, Cost Center 0021, tracks all utility use and costs as well as oversees and administers energy and water conservation for facilities within the District and ensures that prudent air conditioning, heating, and lighting practices are established and maintained at all District facilities. Energy Conservation encourages using the most energy efficient HVAC equipment and lighting in the schools; searches for methods to increase energy and water efficiency in the existing facilities through mechanical and electrical retrofits; and promotes energy and water conservation through behavioral changes in personnel who operate the facilities.

**Demographics, Zoning, and Geographic Information Systems**, Cost Center 0022, provides student enrollment projections, attendance zones, utilization study, and school capacities; allocates the use of the District's portable classrooms; manages and operates the District's geographic information system and computerized zoning; tracks and evaluates new housing developments and demographic trends; coordinates student safety routes to and from school; develops maps identifying school locations, attendance zones, and new school locations; and evaluates the District's desegregation plan and recommends boundary adjustments, options, and programs to promote student diversity throughout the District. In addition, the staff facilitates the activities of the Attendance Zone Advisory Commission (AZAC).

**Maintenance**, Cost Center 0023, accomplishes maintenance and repair of District facilities, equipment, and utility systems utilizing the Production Management Center, Equipment Repair, General Repair, Mechanical Systems and Equipment, Exterior and Structural, and Utility-Monitor Control. Five zonal maintenance vans are currently in operation to assist in maintaining the needs of District schools and support facilities. Presently, the department is responding to approximately 83,363 work orders each year. The operation of the energy management system currently operates the heating, ventilation, and air-conditioning systems at 299 of the District's school sites.

**Operations**, Cost Center 0024, provides custodial services for all District facilities and is one of the largest departments in the Division in terms of staff size. The head custodian, custodial leader, or custodian, depending on the type of facility, is at the location while the school is in session and assists the administration in site maintenance, equipment set-ups, work order submission, ensuring playground equipment is operable and in good condition, and provides support in the area of minor repairs such as tile maintenance, furniture adjustment, carpet cleaning, pest control, and training. Custodial positions increase yearly as new schools open, additions to existing schools are made, portables added, and during the conversion of more schools to year-round schedules.

**Landscaping and Grounds**, Cost Center 0025, performs the primary function of installation and maintenance of plant material and grass playing fields and the installation and maintenance of irrigation systems to promote a sustainable environment for these plants. The coordinator directs ongoing grounds operations. Support personnel perform turf mowing and other horticultural practices, equipment maintenance and repair, grading and clean-up support, and installation and repair of irrigation components including computerized water management systems. This Cost Center develops landscape standards for new construction, plans and installs new landscape projects, monitors landscape contractors, assists schools with self-funded projects, and prepares fields for sporting events. Supplies consist of components for irrigation systems, parts for mowers and landscape equipment, plants, seeds, sod, fertilizer, and other landscape-related items.

**Environmental Compliance**, Cost Center 0029, provides District oversight and assistance in complying with federal, state, and local environmental occupational health and safety laws as well as administration of the District's asbestos, hazard communication, hazardous waste, and underground storage tank management programs. The Cost Center also receives, investigates, evaluates, and reports on environmental complaints and concerns within the District or as referred by external regulatory agencies. Activities include performing indoor air quality examinations, accomplishing materials testing and evaluation, accomplishing lead and asbestos testing, and bi-annually performing school equipment safety inspections.

**Administrative Manager**, Cost Center 0034, provides primary administrative backup to the Associate Superintendent and ensures that all District maintenance and building construction complies with all applicable building and fire codes; provides examinations of occupational health and environmental concerns for schools, employees, parents, and the public; ensures compliance with Nevada Revised Statutes on retention and

archiving of legally defined critical records such as building plans, contracts, hazardous materials, files, and other records; and provides District representation at the county-wide Emergency Operations Center (EOC) disaster control exercises and develops the procedures and organization of the District's EOC.

**FY 2006-07 Accomplishments:**

- Placement of five mobile maintenance vans
- Completed over 83,363 maintenance work orders
- Passed ISO 9001 re-certification for the Maintenance Department
- Implemented the CMMS in all regions of the District
- Achieved a cost avoidance savings of over \$8 million through energy conservation
- Provided energy conservation award rebates to 234 schools
- On a monthly basis, visited all schools and support facilities for energy and water efficiency and provided audit reports to all principals and facility service representatives
- Completed analysis and preparation of recommendations to modify the District desegregation, focusing on revisions to the Prime 6 Plan, working with Legal Department and Instruction Unit to recommend program change to Prime 6 schools prior to implementation of Prime 6 revision
- In preparation for the Silver Shield project (homeland security), provided geographic information system expertise and manpower to develop a secure database that will identify the location and movement of individuals attempting to take over one of the District facilities
- Implemented a Grow Our Own Student Work Program to accomplish an increase in custodial and landscaping staff
- Increased custodial efficiency and effectiveness and was instrumental in the cumulative energy costs avoidance savings
- Certified and completed ISO 9001 recertification of Landscaping and Grounds Department
- Utilized only .09% more water while incorporating 120 more landscape acreage into the maintenance schedules
- Accomplished safety inspections at 28 of the administrative support facilities
- Obtained Certified Playground Safety Inspector Certification for 50% of the facility and equipment inspectors
- Eleven new asbestos management plans were prepared. Five Asbestos Hazard Emergency Response Act (AHERA) inspections were completed for recently acquired facilities.

**FY 2007-08 Objectives:**

- Continue developing a strategic plan for staffing, equipment and decentralization, including improving support to the five geographic regions with zonal maintenance teams
- Continue to implement improvements with the new CMMS system, including the PDA pilot program
- Continue to evaluate energy utility accounting programs to replace the Faser utility tracking program
- Establish a master plan for energy conservation
- Recognize and reward schools with savings of 10% or more in energy usage
- Continue researching projection methodologies that provide small area projections, which may establish greater accuracy school siting decisions and staffing projections
- Evaluate available seating capacity and recommend options to be considered for future building program
- Continue working with Metro Police Services with the development of a secure database reviewing school emergency plans, identifying weak points on school campuses and in the school buildings, and recommend necessary changes to secure District campuses



- Continue to vigorously increase custodial efficiency and effectiveness through energy conservation procedures and the testing, training, and evaluation of new equipment and environmentally safe supplies
- Continue to create an Operations Department on-line training program
- Work with the Southern Nevada Water Authority to develop water saving strategies at 30 schools
- Monitor the installation and utilize advanced capabilities of a new central irrigation control system at ten new sites
- Prepare new and update existing asbestos management plans for all schools and facilities
- Complete on-line program for all hazardous materials inventories
- Complete final closure of the R.C. White underground storage tank remediation project

<u>Performance Measures</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Number of Schools	301	317	326
Number of Students Enrolled	280,795	291,329	302,547
Cost Avoidance Savings	\$ 6,109,000	\$ 7,600,000	\$ 8,000,000
Safety/Environmental/Hazardous Materials and Indoor Air Quality Requests/Complaints	1,700	1,625	1,720
Acres of Improved Ground	4,298	4,547	4,810
Number of Maintenance Work Orders	80,962	82,437	83,363
Square Footage: Schools	25,678,795	27,097,403	28,307,685
Portables	1,037,631	1,279,951	1,591,487
Administrative Sites	614,155	992,302	1,144,253
Leased	71,044	60,316	50,610
Support Facility Safety Inspections	440	990	995

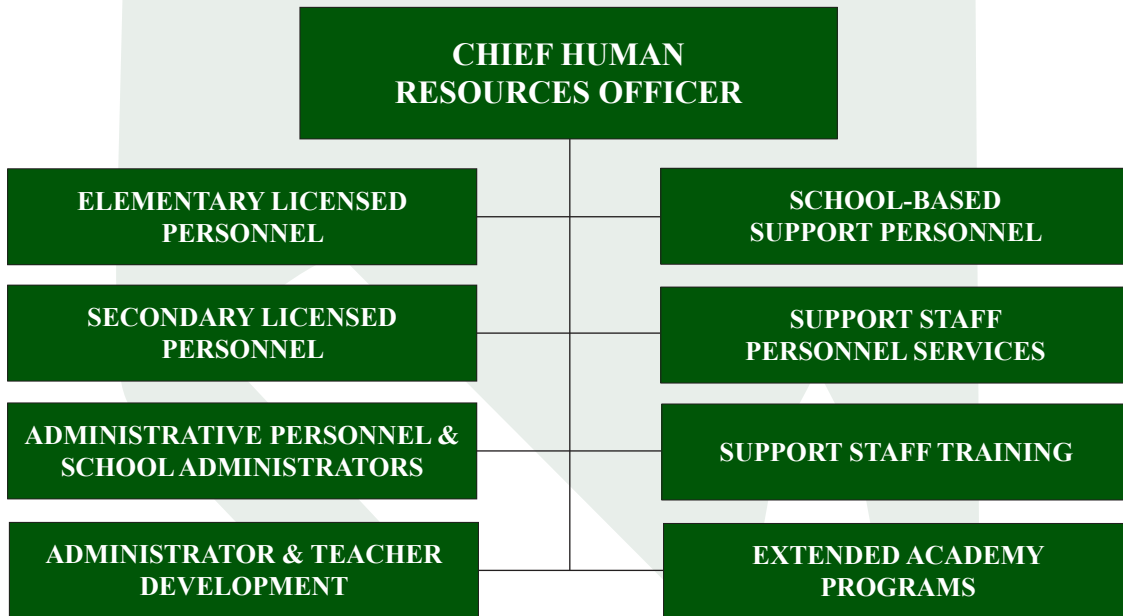
### FACILITIES DIVISION ALLOCATIONS For Fiscal Years 2005-06 Through 2007-08

DESCRIPTION	2005-06		2006-07		2007-08		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Admin / Prof Tech	22.00	\$ 1,715,629	24.00	\$ 2,066,879	24.00	\$ 2,095,651	\$ 28,772	1.4%
Support Staff	1,962.00	65,237,965	2,095.50	76,630,369	2,192.00	82,737,685	6,107,316	8.0%
Benefits	-	21,805,004	-	27,918,631	-	32,125,931	4,207,300	15.1%
Purchased Services	-	19,347,338	-	21,957,769	-	22,129,342	171,573	0.8%
Supplies	-	50,777,139	-	57,308,422	-	62,101,706	4,793,284	8.4%
Property	-	395,875	-	75,000	-	75,000	-	0.0%
Other	-	47,861	-	64,963	-	87,343	22,380	34.5%
<b>TOTAL</b>	<b>1,984.00</b>	<b>\$159,326,811</b>	<b>2,119.50</b>	<b>\$186,022,033</b>	<b>2,216.00</b>	<b>\$201,352,658</b>	<b>\$15,330,625</b>	<b>8.2%</b>

## HUMAN RESOURCES DIVISION

### COST CENTERS

0031	CHIEF HUMAN RESOURCES OFFICER
0032	SUPPORT STAFF PERSONNEL SERVICES
0033	ADMINSTRATOR & TEACHER DEVELOPMENT
0036	SUPPORT STAFF TRAINING
0040	ADMINISTRATIVE PERSONNEL & SCHOOL SITE ADMINISTRATORS
0042	ELEMENTARY LICENSED PERSONNEL
0043	SECONDARY LICENSED PERSONNEL
0046	SCHOOL-BASED SUPPORT PERSONNEL
0661	EXTENDED ACADEMY PROGRAMS



## HUMAN RESOURCES DIVISION

### Mission Statement

The primary mission of the Human Resources Division is to provide leadership that supports student achievement through innovative strategic solutions. To support this mission, the unit is committed to recruit, develop, and retain a world-class, diverse staff to deliver and support a quality education for every student.

### Services

The Division is responsible for the recruiting, retaining, hiring, and placement of the District's licensed, support staff, police services, and administrative employees, to include the staffing of all elementary, secondary, specialized, and alternative schools in addition to all other departments in the organization. The Division has recently had a change of administration and is presently undergoing a reorganization process that will continue through the 2007-08 year. A comprehensive review of Division duties and responsibilities will be conducted and functions will be realigned to increase efficiency and to improve customer service. The Cost Centers comprising the Human Resources Division overview are the following:

0031	Licensed Personnel Services
0032	Support Staff Personnel Services
0033	Administrator & Teacher Development
0036	Support Staff Training
0040	Administrative Personnel & School Site Administrators
0042	Elementary Licensed Personnel
0043	Secondary Licensed Personnel
0046	School Base Support Personnel
0661	Extended Academy Programs

**Cost Centers** include the operations of the offices of the Chief Human Resources Officer and various directors assigned to supervise employee services, administrative personnel, recruitment and staffing, new teacher training, leadership development, support staff development, alternative route to licensure, and substitute services.

### FY 2006-07 Accomplishments:

- Provided opportunities for teachers to become highly qualified
- Developed and implemented Troops to Teachers Initiative
- Created new ways to address the goals for increasing the pool of qualified applicants
- Supported Enterprise Resource Planning (ERP) to facilitate all Human Resources functions
- Expanded Alternative Route to Licensure program
- Expanded hiring of retired personnel to include elementary prospects through Nevada Revised Statute provisions (AB 555)
- Focused on increasing the number of minority administrative candidates eligible for hire
- Provided regions and divisions with biographical information for each out-of-District candidate expressing interest in school site administrative vacancies
- Worked with the Administrative Leadership Development Department on training and team building skills to focus on identified issues
- Reviewed the time required for processing position vacancies and established plans to reduce the time when possible

- Monitored practices for MPS compliance
- Coordinated efforts for successful department/division implementation of the ERP automated system
- Increased focus on recruitment and retention efforts and made changes, including making early offers and revising the materials used
- Expanded internship programs
- Continued partnerships with College of Southern Nevada (CSN) and Nevada State College (NSC) to increase the pool of highly qualified paraprofessionals through the Step Up to Teaching Program
- Extended initiatives to meet mandates of No Child Left Behind (NCLB)

**FY 2007-08 Objectives:**

- Implement marketing and service initiatives for internal and external customers of the Division
- Implement an organizational structure and procedures in the Division that enhance customer service, communication, efficiency, and productivity
- Increase the pool of qualified applicants to fill positions in areas of critical shortage through expanded recruitment and alternative route to licensure programs, including the Troops to Teachers Initiative
- Increase the diversity of licensed and administrative candidates eligible for hire
- Expand identified components of the District leadership training program through collaboration with the Instruction Unit
- Expand opportunities for teachers to become highly qualified
- Monitor practices for MGT audit and MPS/ISO compliance
- Continue support for Enterprise Resource Planning (ERP) to facilitate all Human Resources functions
- Direct efforts for successful Division implementation of the ERP automated system
- Expand employee recruitment and retention initiatives by establishing advisory groups, conducting focus groups with employees and business/community members, and establishing short- and long-range plans to address customer service, recruitment, retention, and ongoing employee support
- Establish data systems that are reliable and are used as the source of decision making by all departments in the Division
- Expand Support Staff Development to include internship programs and develop internal training opportunities for incumbent employees to promote career ladders and to maintain a qualified workforce
- Expand partnerships with local institutions of higher education to increase the pool of highly qualified teachers and paraprofessionals
- Conduct an analysis of licensure requirements that may impede hiring of staff and develop a plan to address needed licensure changes with the Nevada Department of Education
- Review and revise the Qualified Selection Pool (QSP) for support staff so that the pool is updated and the hiring process is accessible and efficient

<u>Performance Measures</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Number of Schools Served	301	317	326
Number of Teachers Hired	2,515	3,266	2,622
Number of Licensed Interviews Conducted	9,005	12,197	8,588
Number of Licensed Applicants Processed	10,199	9,301	7,632
Number of Licensed Recruitment Trips	168	353	206
Administrative Personnel-Average Number of Days from Position Closing to Interview	13	13	13
Administrative Personnel-Pool of Qualified Diverse Out-of-District Administrative Candidates	75	106	123
Support Staff Personnel-Number of Support Staff Hired (Without Substitutes)	1,929	2,278	2,529
Support Staff Personnel-Applicants Processed	4,684	6,476	9,007

## HUMAN RESOURCES DIVISION ALLOCATIONS

For Fiscal Years 2005-06 Through 2007-08

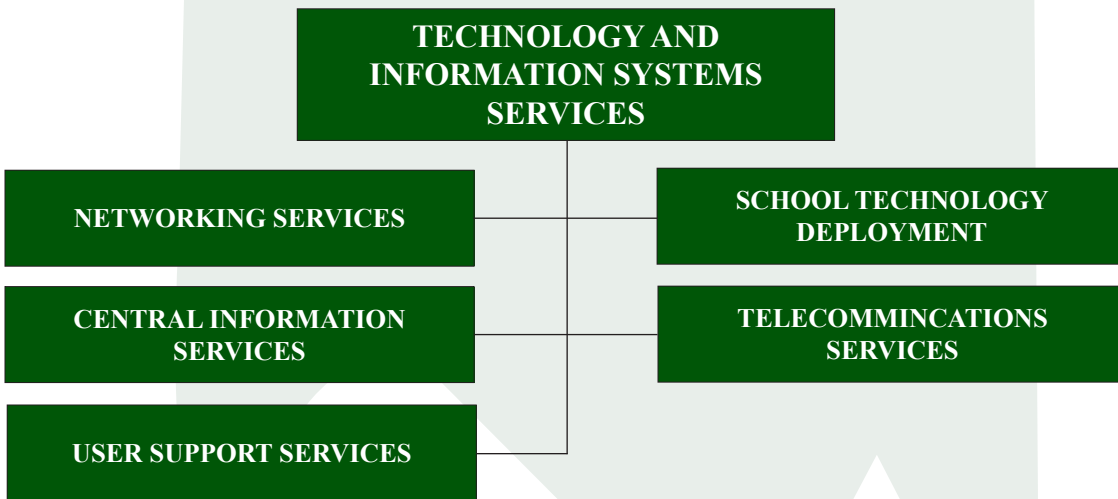
DESCRIPTION	2005-06		2006-07		2007-08		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Admin / Prof Tech	844.25	\$ 65,776,806	873.25	\$ 71,498,389	907.25	\$ 76,513,316	\$ 5,014,927	7.0%
Licensed	12,259.45	546,519,338	12,549.00	588,297,554	13,087.55	635,376,637	47,079,083	8.0%
Support Staff	3,395.75	95,091,042	3,625.20	117,320,677	3,649.40	122,088,466	4,767,789	4.1%
Benefits	-	229,131,164	-	257,563,763	-	292,160,467	34,596,704	13.4%
Purchased Services	-	1,889,234	-	1,986,048	-	1,940,422	(45,626)	(2.3)%
Supplies	-	288,580	-	368,660	-	919,800	551,140	149.5%
Property	-	97,380	-	16,000	-	10,000	(6,000)	(37.5)%
Other	-	1,264,543	-	1,225,413	-	3,045,500	1,820,087	148.5%
<b>TOTAL</b>	<b>16,499.45</b>	<b>\$940,058,087</b>	<b>17,047.45</b>	<b>\$1,038,276,504</b>	<b>17,644.20</b>	<b>\$1,132,054,608</b>	<b>\$93,778,104</b>	<b>9.0%</b>



## TECHNOLOGY AND INFORMATION SYSTEMS SERVICES DIVISION

### COST CENTERS

0056	TECHNOLOGY AND INFORMATION SYSTEMS SERVICES
0054	NETWORKING SERVICES
0057	USER SUPPORT SERVICES
0058	CENTRAL INFORMATION SERVICES
0067	SCHOOL TECHNOLOGY DEPLOYMENT SERVICES
0190	TELECOMMUNICATIONS SERVICES



## TECHNOLOGY AND INFORMATION SYSTEMS SERVICES DIVISION

### Mission

The primary mission of Technology and Information Systems Services (TISS) is to provide technology-related leadership and support to enhance the District's ability to meet its goals.

### Services

The Division's major responsibilities include supporting the district's central information systems (e.g., payroll, student accounting, human resources), implementing and maintaining local area and wide area networks throughout the District, maintaining the inventory of microcomputer equipment, and training educational computing strategists (ECS). To meet these requirements, the Division is organized into the following cost centers:

- 0056 Assistant Superintendent - Chief Technology Officer
- 0054 Networking Services
- 0057 User Support Services
- 0058 Central Information Systems
- 0067 School Technology Deployment Services
- 0190 Telecommunication Services

**Networking Services (NS), Cost Center 0054**, provides networking support to the district. It is comprised of five work units and functional areas: *Communications and Standards*, which is focused on continuous and consistent communication as well as quality assurance activities; *Design Unit*, which provides detailed layout, design and inspection activities to new school data communication networks; *Network Security*, responsible for network security related activities; *Network Unit*, which provides wide-area network and local-area network connectivity, and the *Server Unit*, which manages school and various administrative site servers.

**User Support Services (USS), Cost Center 0057**, is responsible for providing Help Desk support for all personal computers (PCs) and network related issues, desktop maintenance support for PCs and peripherals, and video conference support for users throughout the District. To meet these support requirements, USS is divided into three operation units: Call Support Center, PC Support, and Video Conference Support (VTC).

**Central Information Services (CIS), Cost Center 0058**, is responsible for the development, implementation, operation, and maintenance of District-wide enterprise computer-based systems. The unit consists of the following groups: Programming, Database Administration, Systems Architecture & Special Projects, Computer Operations and Data Control, Systems Administration, and SASI Team.

**School Technology Deployment Services (STDS), Cost Center 0067**, provides integration of technology in the District's schools. Activities are funded predominantly by bond programs to perform the project management and installation associated with networking of over 315 schools from server to desktop. This includes equipment installation for Local Area Network (LAN) and Wide Area Network (WAN) communication, computers, and all levels of associated software.

**Telecommunication Services, Cost Center 0190**, provides installation and maintenance of communication systems in the District. This equipment includes electronic, digital, and Voice over IP (VoIP) telephone systems; and two-way radios. Installation services include research and development, planning, equipment installation, testing, and operational in-service training. Maintenance services include scheduled preventive maintenance inspections, on-site equipment repairs, and evaluation and replacement of obsolete equipment.

**FY2006-07 Accomplishments:**

- Upgraded SASI to version 7.1
- Supported enterprise-wide systems, databases, and applications (e.g., SASI, mainframe, MAXIMO, ERP)
- Transitioned from dedicated storage to Storage Area Network (SAN)
- Assumed system administration responsibility for managing District-wide use of Compass Odyssey approximately 34,000 students; included deploying centralized database and application servers to support labs across the District replacing stand-alone environments
- Managed Encore upgrades
- Assumed database and system administration responsibility for GIS system, including new server and upgraded ESRI product line replacing legacy ARCinfo product and stand-alone server
- Completed Netware upgrade to 111 schools
- Deployed 90 new servers as part of refreshment program
- Deployed a centralized SASI server system currently supporting 209 schools
- Deployed WiFi equipment to 98 schools and administrative sites
- Upgraded 330 WAN/Voice telephone systems to versions 6.1
- Implemented the MyTeamwork
- Installed or revisited over 14,000 computers as part of new school integration, refreshment program or grant programs
- Resolved over 45,000 calls for PC support
- Reduced problem response times by utilizing remote diagnostic procedures and web-based computer maintenance

**FY2007-08 Objectives:**

- Pilot SASI school on Oracle
- Support ERP implementation through Help Desk and technical assistance
- Implement enterprise-level computer scheduling software
- Design/develop/implement web-based application for tracking student discipline
- Continue with legacy equipment retirement
- Expand/utilize fax server functionality
- Implement Oracle grid control for managing multiple Oracle databases
- Install or revisit over 7,500 computers as part of new school integration, refreshment program or grant programs
- Upgrade all WAN/Voice telephone systems to software version 6.1.1
- Expand use of IP video applications
- Develop plans for migration from Novell Netware operating system
- Continue to expand WiFi networking in schools
- Replace at least 32 servers as part of server refreshment program.

**Performance Measures**

	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
PC/Network Repair Tickets Generated	23,066	23,247	28,919
New Schools Integrated	12	12	13
Refreshment Computers	4,471	4,979	5,819
Telephones Supported	20,235	23,281	27,746
Teacher Voice Mail Boxes Supported	15,147	15,878	16,721
Sites with E911	244	290	296
Report Cards Printed	623,053	635,312	640,000

**TECHNOLOGY AND INFORMATION SYSTEMS SERVICES DIVISION ALLOCATIONS**  
**For Fiscal Years 2005-06 Through 2007-08**

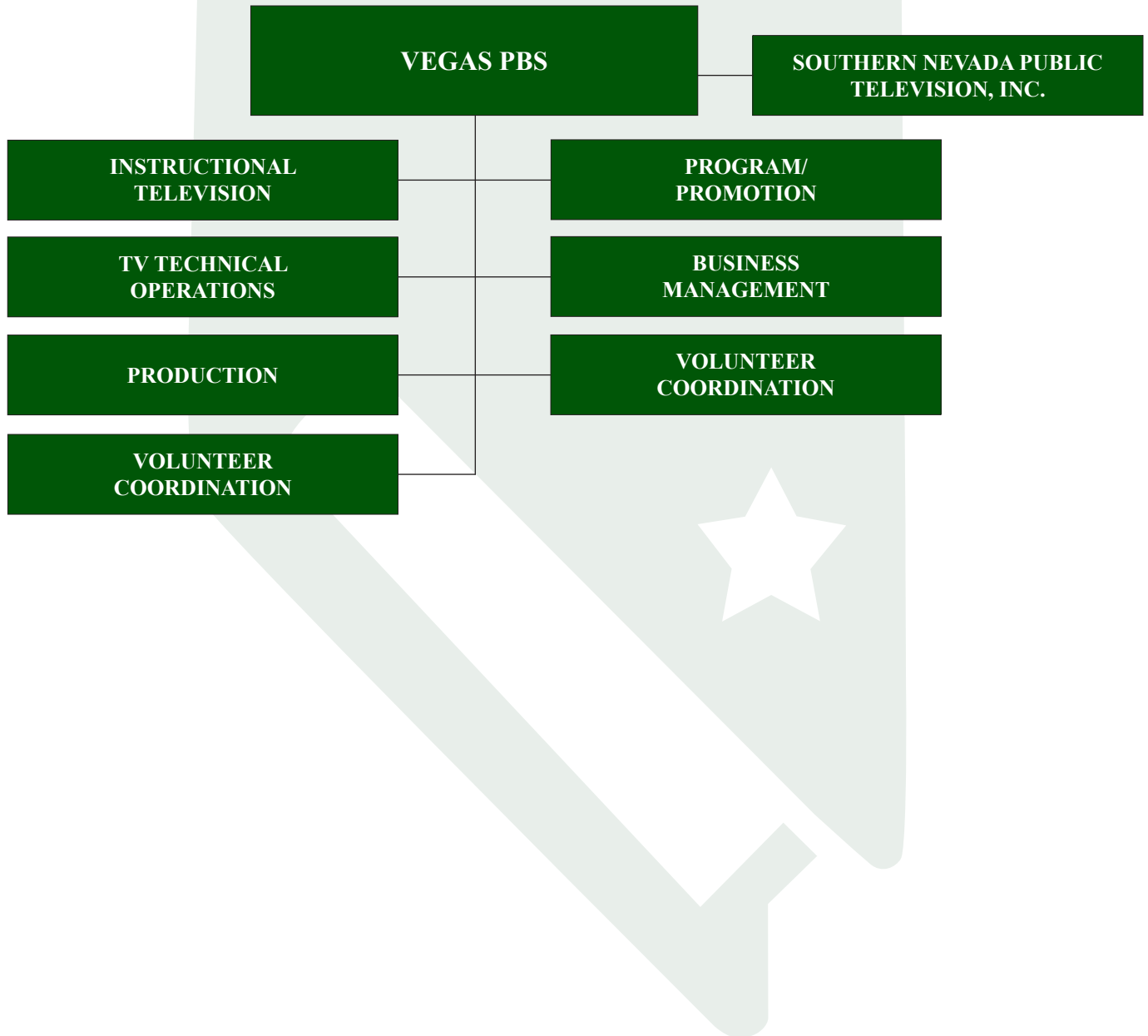
DESCRIPTION	2005-06		2006-07		2007-08		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Admin / Prof Tech	4.50	\$ 403,040	7.50	\$ 651,221	7.50	\$ 664,247	\$ 13,026	2.0%
Support Staff	107.50	5,989,615	108.50	6,586,010	108.50	6,935,101	349,091	5.3%
Benefits	-	1,790,418	-	2,198,456	-	2,349,298	150,842	6.9%
Purchased Services	-	8,435,970	-	11,091,822	-	14,005,691	2,913,869	26.3%
Supplies	-	1,816,722	-	1,848,862	-	1,691,397	(157,465)	(8.5)%
Property	-	1,447,094	-	-	-	-	-	0.0%
Other	-	53,210	-	225,886	-	131,700	(94,186)	(41.7)%
<b>TOTAL</b>	<b>112.00</b>	<b>\$19,936,069</b>	<b>116.00</b>	<b>\$22,602,257</b>	<b>116.00</b>	<b>\$25,777,434</b>	<b>\$3,175,177</b>	<b>14.0%</b>

## VEGAS PBS

**COST CENTER**

0140

VEGAS PBS





## VEGAS PBS

### Mission Statement

The mission of Vegas PBS is to create public value and a sense of community by serving the educational, health, cultural, citizenship, health, and safety needs of southern Nevada through the creation, acquisition, and distribution of program content over electronic media that is enhanced with community partnerships, civic events, and educational outreach activities.

### Services

Vegas PBS consists of several distinct media services managed according to mission, technology, and revenue sources. Educational Media Services are funded primarily by the District with additional support from corporate funding and government grants. All educational media services directly serve classroom teachers, counselors and librarians, or offer District approved professional development curriculum. Public television, educational cable, internet services, and outreach activities are funded primarily by donations from individuals, corporations, and foundations and federal matching grants.

Vegas PBS Educational Media (formerly Instructional Television) Department consists of many activities serving all areas of the District, including:

- Programming 12 Educational Broadband Services (EBS) channels to schools
- Scheduling and operating Cox Cable channels 10, 110, 111, 112, 113, 355, and 731
- Acquiring content rights, training users, and managing access to 42 cable-in-the-classroom channels and 80,000 video on demand curriculum units via the District's Wide Area Network
- Collecting, duplicating, and lending materials from the Educational Media Center for schools across the state
- Coordinating program rights and statewide rural school training for the Nevada Distance Learning Satellite Service
- Funding operations of Ready To Learn early childhood literacy workshops
- Administering the PBS TeacherLine on line professional development courses
- Provide production and duplication of administrative training materials, Virtual High School video courses, student contests, PSA's, Inside Education, School Matters, and a homework math tutoring program
- Acquire, market, and support users of video based GED courseware in schools, businesses, and nonprofit organizations statewide
- Collecting and creating extensive educational program-related and curriculum based web materials for parents, teachers, and children
- Supporting pre-service teachers and state teaching institutions by donating access and providing orientation training for effective use of video on demand materials
- Creating video training content to support District initiatives such as police and human resources updates, administrative orientation, and adherence to legal and safety regulations
- Administering and coordinating educational media services targeted to deaf, hard of hearing, blind and visually impaired students and caregivers through the Described and Captioned Media Program

Vegas PBS Educational Media also provides broadcast delivery of educational video services to public, private, and home-schooled children in Clark, Lincoln, Nye, and White Pine Counties in Nevada, plus portions of San Bernardino County in California, and Mojave County in Arizona.

Vegas PBS has constructed a statewide satellite downlink network serving rural schools, prisons, HESN campuses, and UNR continuing education sites. Educational programs may be up-linked from Vegas PBS or downloaded from other content providers through these sites from statewide copyright clearance list prepared by Educational Media Services (EMS).

The Vegas PBS Captioned Media Program (CMP) provides resources for deaf/hard of hearing (HH) population. In an unprecedented alliance with National Association of Deaf, the Educational Media Center (EMC) has become the sole Nevada-based distributor of open captioned media for the benefit of the deaf/HH individuals throughout the state. The U.S. Department of Education restricts the use of the CMP collection to the deaf/HH individuals, their instructors, interpreters, counselors, medical providers, or family members. Statewide teachers and staff may borrow these materials as long as at least one person viewing the material is deaf/HH. As of January 1, 2006, all locally produced Vegas PBS productions contain closed captioning for the deaf and hard of hearing.

Vegas PBS includes local public television stations KLVX-TV 10 and KLVX-DT 10.1 (cable 731). These operations are completely funded without District support through viewer donations, corporate sponsors, foundation grants, contract productions, facility rentals, competitive state and federal grants, private endowment funds, and the Corporation for Public Broadcasting. Vegas PBS serves more than 700,000 people weekly through KLVX broadcast services.

Major community engagement activities are scheduled by Vegas PBS each year around high visibility national KLVX television programs. Special emphasis is currently on health issues. An ongoing program focuses on early childhood literacy and oral health education by providing over 300 workshops each year for children and parents in Title I school neighborhoods. Special outreach programs with the Clark County Library District support adult literacy, GED courses, and English language proficiency.

Vegas PBS provides several 24/7/365 program services seen on Cox Cable, digital multicast, or satellite to home services:

- Vegas PBS EduCable channels 110 and 111 offer local educational courses and informational programs from the District, CSN, and UNLV
- Vegas PBS Create channel 112 offers travel, craft and how to programs
- Vegas PBS V-me channel 113 offers Spanish language educational programs for children and informational programs for adults
- Vegas PBS Sprout channel 355 provides a preschool educational programs
- Vegas PBS produces many privately funded local programs for KLVX-TV Channel 10 which attempts to meet community interest and civic needs
- Outdoor Nevada and Wonders of the West provide information on outdoor recreation and environmental awareness with rich web materials to support school curriculum.
- Inside Education explores K-12 school issues for the general public
- Nevada Week offers a reporter's roundtable discussion of political issues
- Capital Issues is the only southern Nevada television program that covers the Nevada legislature with full-time reporters and weekly updates
- Campaign 2008 Debates offered eight weeks of on-air set of debates with major candidates to encourage an informed electorate
- Community Calendar provides public notice on KLVX-TV Channel 10 and KLVX.ORG about hundreds of community lectures, nonprofit fundraisers, and cultural performances and ethnic celebrations

- KLVX Book Club interviews local and national authors and conducts a monthly book discussion at book stores
- KLVX Movie Club provides viewers with classic movies and a historical interpretation and includes non-instructional public television expenditures such as audience programming and capital purchases

#### **FY 2006-07 Accomplishments:**

- Vegas PBS Educational Media provided District classrooms with over 500,000 programs or media objects through broadcast, physical loan, duplication, satellite, or video on demand services
- Vegas PBS enrolled 500 District teachers in NCLB certification online courses acquired from PBS TeacherLine and offered through educational institutions
- Vegas PBS expanded its public service through digital multicast and cable offerings
- Vegas PBS created program access through POD-casting, internet video streaming, and cashed cable-casting
- Vegas PBS provided a new Channel 10 program with rich web materials focused on health issues in cooperation with health organizations and other media

#### **FY 2007-08 Objectives:**

- Vegas PBS Educational Media will provide District classrooms with over 500,000 programs or media objects through broadcast, physical loan, duplication, satellite, or video on demand services
- Vegas PBS will expand certification online courses for District acquired from PBS TeacherLine to offer science-based courses
- Vegas PBS will offer a completely redesigned web site to provide greater educational and program services and increased multi-media offerings
- Vegas PBS will increase program access through POD-casting, internet, video streaming and online cable-casting
- Vegas PBS will debut a comprehensive new multi-media educational initiative focusing on childhood obesity
- Vegas PBS will increase services to non-English speaking populations with special emphasis on children and the educational media

### **VEGAS PBS ALLOCATIONS**

#### **For Fiscal Years 2005-06 Through 2007-08**

DESCRIPTION	2005-06 ACTUALS		2006-07 AMENDED BUDGET		2007-08 FINAL BUDGET		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Admin / Prof Tech	12.00	\$ 853,484	15.00	\$ 1,253,125	15.00	\$ 1,308,068	\$ 54,943	4.4%
Licensed	-	39,589	1.00	43,000	1.00	43,860	860	2.0%
Support Staff	62.00	2,256,939	66.00	3,355,700	67.00	3,573,129	217,429	6.5%
Benefits	-	932,800	-	1,382,498	-	1,568,929	186,431	13.5%
Purchased Services	-	1,252,523	-	2,855,095	-	3,031,455	176,360	6.2%
Supplies	-	529,862	-	1,729,102	-	1,620,679	(108,423)	(6.3)%
Property	-	139,349	-	224,284	-	58,207	(166,077)	(74.0)%
Other	-	1,391,467	-	431,472	-	434,472	3,000	0.7%
<b>TOTAL</b>	<b>74.00</b>	<b>\$ 7,396,013</b>	<b>82.00</b>	<b>\$ 11,274,276</b>	<b>83.00</b>	<b>\$ 11,638,799</b>	<b>\$ 364,523</b>	<b>3.2%</b>

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## Other Funds

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## SPECIAL REVENUE FUNDS

### FEDERAL PROJECTS FUNDS

The Federal Projects Fund is used to account for projects related to federally assisted activities. A detailed listing of grants is included in the Statistical Data section. The Medicaid programs are for services rendered on behalf of eligible students, as well as the Medicaid Administrative Claiming Program and School-Based Child Health Services that are used to supplement the District's educational process.

The Federal Projects Funds ending fund balance is expected to decrease by almost \$2 million, or 31%, due to the planned spend down of reimbursement revenues received in prior years for Medicaid services on behalf of eligible students.

### GRANTS FROM FEDERAL SOURCES

#### For the Fiscal Years 2007 and 2008

Description	2006-07 Estimated Total	2007-08 Budget Total
<b>Improving America's Schools Act</b>		
P.L. 103-382:		
Title I, A, Basic	\$56,989,859	\$76,000,000
Title I, D, Neglected & Delinquent	512,840	700,000
Title IX Enhancing Education	1,046,692	1,200,000
Title I School Improvement	2,341,000	2,800,000
Title III, English Language	7,246,192	7,980,000
Title IV, Safe & Drug Free Schools & Communities Project	909,085	1,250,000
Title V, Innovative Education Program Strategies	750,158	1,150,000
Title II, Class Size Reduction Program	10,039,661	12,000,000
Title II,B, Math/Science Partnerships	365,000	400,000
Title VI, Teachers about Children's Mathematics	28,860	30,000
McKinney Homeless	130,000	145,000
<b>Individuals With Disabilities Education Act</b>		
P.L. 99-457, Preschool Project	1,102,041	1,200,000
P.L. 101-476:		
Educating Students With Disabilities: Local Plan	43,623,771	50,000,000
NREA - Tutorial	4,400,000	4,700,000
P.L. 108-446 Pilot Intervention System	10,635	15,000
<b>Indian Education Act, Title IX-A, P.L. 102-382</b>	172,552	190,000
<b>Special Projects, P.L. (105-17)-(105-244)</b>		
Special Education Caseload Reduction	913,472	1,000,000
Gear Up Program	660,000	750,000
Comprehensive School Reform	100,007	120,000
Project Improve	80,857	100,000

**GRANTS FROM FEDERAL SOURCES - CONTINUED****For the Fiscal Years 2007 and 2008**

<b>Description</b>	<b>2006-07 Estimated Total</b>	<b>2007-08 Budget Total</b>
<b>Office of Refugee Resettlement</b>		
Refugee School Impact Aid	134,000	150,000
<b>Direct Grants from the Department of Education</b>		
Safe Schools / Healthy Students	2,402,492	2,700,000
Transition to Teaching	396,928	425,000
PTFP Channel 10	658,169	725,000
<b>Carl D. Perkins Vocational &amp; Applied Technology Education Act, P.L. 101-392</b>	3,700,523	3,950,000
<b>Community Learning Center</b>		
Title IX 21st Century-Squires	116,640	120,000
Title IX 21st Century-Lynch	134,865	150,000
Title IX 21st Century-Rex	76,545	85,000
Title IX 21st Century-Western	72,900	80,000
Title IX 21st Century-Elbert	72,900	80,000
Title IX 21st Century-Lunt	81,000	90,000
Title IX 21st Century-Taylor	81,000	90,000
Title IX 21st Century-Cashman	81,000	90,000
Title IX 21st Century-Martinez	81,000	90,000
Title IX 21st Century-Fyfe	81,000	90,000
Title IX 21st Century-Garside	90,000	95,000
Title IX 21st Century-Fremont	112,899	120,000
Title IX 21st Century-Herron	112,899	120,000
Title IX 21st Century-Williams	90,000	95,000
Title IX 21st Century-Kelly	112,899	120,000
Title IX 21st Century-Sunset HS	100,000	110,000
Title IX 21st Century-Moapa Education Center	75,000	80,000
<b>Nevada Department of Education</b>		
WIA Incentive Grant	45,045	55,000
<b>Nevada Department of Public Safety</b>		
Clark County Traffic Zone Coordinator	82,614	95,000
<b>Medicaid Reimbursement Programs</b>	5,550,000	3,300,000
<b>TOTAL GRANTS FROM FEDERAL SOURCES</b>	<b>145,965,000</b>	<b>174,835,000</b>

# FEDERAL PROJECTS FUNDS - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For Fiscal Years 2005-06 Through 2007-08

DESCRIPTION	2005-06 ACTUALS		2006-07 ESTIMATED ACTUALS		2007-08 FINAL BUDGET		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
<b>Revenues and Resources:</b>								
Federal Sources		\$ 133,477,922		\$ 145,965,000		\$ 174,835,000	\$ 28,870,000	19.8%
Local Sources		5,914		-		-	-	-
Opening Fund Balance		17,450,023		14,831,058		6,218,058	(8,613,000)	(58.1)%
<b>Total Resources</b>		150,933,859		160,796,058		181,053,058	20,257,000	12.6%
<b>Expenditures:</b>								
Salaries	1,067.83	60,600,111	1,460.00	69,497,000	1,635.83	77,910,000	8,413,000	12.1%
Employee Fringe Benefits		18,469,991		22,759,000		26,683,000	3,924,000	17.2%
Purchased Services		20,221,018		31,011,000		24,032,000	(6,979,000)	(22.5)%
Supplies		32,091,096		14,600,000		41,995,000	27,395,000	187.6%
Property/Equipment		947,223		1,464,000		915,000	(549,000)	(37.5)%
Other Expenditures		3,773,362		15,247,000		5,256,000	(9,991,000)	(65.5)%
<b>Total Expenditures:</b>		136,102,801		154,578,000		176,791,000	22,213,000	14.4%
Ending Fund Balance		14,831,058		6,218,058		4,262,058	(1,956,000)	(31.5)%
<b>Total Applications</b>	<b>1,067.83</b>	<b>\$ 150,933,859</b>	<b>1,460.00</b>	<b>\$ 160,796,058</b>	<b>1,635.83</b>	<b>\$ 181,053,058</b>	<b>\$ 20,257,000</b>	<b>12.6%</b>



## DISTRICT PROJECTS FUNDS

The District Projects Funds is used to account for activities of the District relating to additional educational services provided to the public for student activities, drivers' education, adult education, telecommunications, special state appropriations, and donations from entities and individuals outside the District. The primary sources of revenues are tuition fees, donations, public grants, state Class Size Reduction funding, and other special state appropriations.

Major programs included are:

**Class Size Reduction (CSR)** – A special appropriation distributed by the state to meet the legislative mandate to align class sizes to a student-teacher ratio of 16:1 for first and second grades and 19:1 for third grade. All funding is to be used for teacher salary and benefit costs only. If the program calls for additional expenditures over and above those allowed by state funding, the District is required to supplement with other local revenue sources unless a waiver against the required ratio is requested.

**Adult High School Diploma** – Educational program funding is for out-of-school persons (including prison inmates) 17 years of age and older who seek a high school diploma or General Educational Development (GED) certificate. The Education Services Division administers the Adult Education Program. This program also serves students enrolled in regular day schools who need to make up a number of deficient high school credits.

**Nevada Department of Education Special Appropriations** – Provides a wide range of special appropriations for enhancing educational programs, including school improvement plans, funding for full day kindergarten programs, operations of professional development centers, providing remedial education programs for schools designated as demonstrating need for improvement, upgrading technology in schools, and implementing other educational support programs.

**Vegas PBS** – Revenues are generated from public television memberships, corporate program sponsors, contract productions, facility rentals, and the Corporation for Public Broadcasting and includes non-instructional public television expenditures such as general audience programming and capital purchases. These sources provide approximately two-thirds of the operating budget for Vegas PBS, which includes: public television, audio and video services for the District, school cable wiring, educational satellite and cable, and closed circuit wireless services. Certain revenues in this fund are restricted by the donor for specific programming or capital purchases. More detailed operations information on Vegas PBS is included in Unit 140 of the General Operating Fund.

**Special Revenue Appropriations** – Other revenues such as public grants and donations received from individuals, private organizations, and other governmental entities outside the District for special instructional projects or programs are included.





## DISTRICT PROJECTS FUNDS - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For Fiscal Years 2005-06 Through 2007-08

DISTRICT PROJECTS DESCRIPTION	2005-06 ACTUALS		2006-07 ESTIMATED ACTUALS		2007-08 FINAL BUDGET		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
<b>Revenues and Resources:</b>								
Local Sources		\$ 11,149,385		\$ 11,500,000		\$ 12,056,250	\$ 556,250	4.8%
State Sources		148,720,498		165,483,320		182,863,500	17,380,180	10.5%
Transfers from Other Funds		1,916,684		3,867,500		4,000,000	132,500	3.4%
Opening Fund Balance		27,391,469		47,330,836		26,219,356	(21,111,480)	(44.6)%
<b>Total Revenues and Resources</b>		<b>189,178,036</b>		<b>228,181,656</b>		<b>225,139,106</b>	<b>(3,042,550)</b>	<b>(1.3)%</b>
<b>Expenditures and Uses:</b>								
Salaries	1,845.82	93,468,706	2,465.37	134,937,000	2,550.75	133,749,500	(1,187,500)	(0.9)%
Employee Fringe Benefits		27,894,567		38,831,300		45,047,500	6,216,200	16.0%
Purchased Services		5,263,862		8,397,000		9,537,500	1,140,500	13.6%
Supplies		11,083,691		15,342,000		10,263,000	(5,079,000)	(33.1)%
Property/Equipment		1,346,005		2,956,000		1,924,500	(1,031,500)	(34.9)%
Other Expenditures		2,268,133		1,499,000		1,663,000	164,000	10.9%
Transfers to Other Funds		522,236		-		-	-	-
<b>Total Expenditures and Uses</b>		<b>141,847,200</b>		<b>201,962,300</b>		<b>202,185,000</b>	<b>222,700</b>	<b>.1%</b>
Ending Fund Balance		47,330,836		26,219,356		22,954,106	(3,265,250)	(12.5)%
<b>Total Applications</b>	<b>1,845.82</b>	<b>\$189,178,036</b>	<b>2,465.37</b>	<b>\$228,181,656</b>	<b>2,550.75</b>	<b>\$225,139,106</b>	<b>\$(3,042,550)</b>	<b>(1.3)%</b>

The District Projects Fund ending fund balance is anticipated to decrease by almost \$3.3 million due to one-time expenditures attributable to programs funded through user fees.





## DISTRICT PROJECTS FUNDS - BUDGET SUMMARY

Fiscal Year 2007-08

DESCRIPTION	FUND	UNIT	PROJECT	2007-08 BUDGET
VEGAS PBS SERVICES PUBLIC & PRIVATE	0220	ALL	ALL	\$7,180,000
<b>SALES FUNDED PROGRAM:</b>				
MOAPA FARM	0270	0114	000001	55,000
<b>TOTAL SALES FUNDED PROGRAM</b>				<b>55,000</b>
<b>STATE FUNDED GRANT PROGRAMS:</b>				
CLASS SIZE REDUCTION	0200	0042/0049	001401	105,400,000
ADULT EDUCATION-PRISON PROGRAM	0230	0153	ALL	4,398,150
ADULT EDUCATION-REGULAR PROGRAM	0230	0617	ALL	9,601,850
PROFESSIONAL DEVELOPMENT PROGRAMS	0279	0137	VARIOUS	7,496,422
REMEDIAL EDUCATION PROGRAMS	0279	0137	VARIOUS	24,500,000
EDUCATIONAL ENHANCEMENT PROGRAMS	0279	0137	VARIOUS	2,470,578
FULL DAY KINDERGARTEN PROGRAM	0279	0137	VARIOUS	18,000,000
TEACHER BONUS, PERFORMANCE PAY & OTHER	0279	0137	VARIOUS	9,790,000
ACCOUNTABILITY & ED TECHNOLOGY	0279	0137	VARIOUS	3,576,000
<b>TOTAL STATE FUNDED GRANT PROGRAMS</b>				<b>185,233,000</b>
<b>FEDERALLY APPROVED GRANT ASSESSMENTS:</b>				
ANNUAL LEAVE POOL	0270	0137	010017	550,000
INDIRECT COST POOL	0240	VARIOUS	010019	4,540,000
<b>TOTAL FEDERALLY APPROVED GRANT ASSESSMENTS</b>				<b>5,090,000</b>
<b>USER FEE FUNDED PROGRAMS:</b>				
COMMUNITY AND INSTRUCTION	0270	0110	VARIOUS	18,090
DISTANCE LEARNING	0270	0118	000219	487,410
ENERGY MANAGEMENT REBATE/FACILITY USE	0270	VARIOUS	010053	334,868
ESPANOL PARA TI (EPT)	0270	0110	000276	330,840
G.E.D. TEST FEES	0270	0617	010012	121,000
PROFESSIONAL GROWTH SERVICES	0270	VARIOUS	010027	353,510
SCHOOL EQUIPMENT REPLACEMENT	0270	VARIOUS	VARIOUS	938,600
SPECIAL OLYMPICS NEVADA	0270	0137	003150	277,860
TROOPS TO TEACHERS	0270	0031	010052	198,960
MISCELLANEOUS PROGRAMS	0270	VARIOUS	VARIOUS	765,862
<b>TOTAL USER FEE FUNDED PROGRAMS</b>				<b>3,827,000</b>
<b>PRIVATE GRANTS &amp; DONATIONS:</b>				
VARIOUS	0271	VARIOUS	VARIOUS	800,000
<b>TOTAL PRIVATE GRANTS &amp; DONATIONS</b>				<b>800,000</b>
<b>FY 2007-08 FINAL BUDGET</b>				<b>\$202,185,000</b>

## **SPECIAL REVENUE FUNDS - SUMMARY OF GRANT PROGRAMS AND PROJECTS**

### **Fiscal Year 2007-08**

#### **5% Bonus Program for Nationally Certified and Licensed Speech Pathologists**

The purpose of these funds is to provide speech pathologists employed during the 2006-07 school year a 5% salary increase if they meet the certification and licensure requirements outlined in Assembly Bill 580, Section 39.

#### **5% Bonus Program for Nationally Certified School Counselors and School Psychologists**

The purpose of these funds is to pay school counselors and school psychologists employed during the 2006-07 school year a 5% salary increase if they hold national certification as identified by the Commission on Professional Standards.

#### **21st Century Community Learning Centers**

This competitive state grant funds after school programs that involve community-based activities including adult literacy, fine arts projects, health services, and student tutoring. The program is designed to help children in high-needs schools succeed academically through the use of scientifically based practice and extended learning time. Academic activities include hands-on science programs such as FOSS, tutoring programs, math and reading labs, and a variety of software-based programs such as Lightspan and Ready, Set, Leap! Currently there are 20 schools involved.

#### **Advanced Placement Expansion – National Governors Association (NGA)**

Funding supports programs to increase the number of low-income students participating in Pre-Advanced Placement and Advanced Placement (AP) Programs in the District. Funding will target the following eight District high schools: Canyon Springs, Clark, Desert Pines, Del Sol, Mojave, Virtual High School, Virgin Valley, and Western. The following AP and Pre-AP programs will be supported: Scholars Program, summer academies and after-school tutoring, college board consultation, parent meetings and workshops, teacher/student/parent workshops, instructional materials to support AP teachers, and professional development through attendance at the AP National Conference. The District anticipates an increased participation of students in AP programs at the targeted schools will occur as a result of this program.

#### **Alternative Drop Out Prevention Program (ADOPP)**

The Alternative Dropout Prevention Program (ADOPP) targets students that are new to the United States and/or the District. These students frequently struggle academically and often are at-risk for dropping out of school. A lack of English proficiency is one of the primary barriers to success for many of these students and often prevents them from comprehending and mastering secondary coursework. Grant funds will provide conversational English classes, credit retrieval opportunities, and summer school at a location where a high percentage of ELL students live and attend school (Desert Pines HS). Additionally, this grant will expand the existing “Success Through English Program” (STEP) by purchasing a mobile classroom vehicle to bring services into communities and provide leveled English instruction, academic classes, and parenting classes. Finally, this program will provide a Community Advocate for Parents, Employees, and Students (CAPES) to provide assistance to newcomer families and Student Ambassadors.

#### **Advanced Placement Test Fee Payment Program**

This program aims to increase the number of low-income students participating in Advanced Placement (AP) and International Baccalaureate (IB) Programs in the District. Funding will pay for a portion of the test fees for qualifying low-income students taking the AP and IB exams.

**Assembly Bill 151 (AB 151) - Support for Career and Technical Education**

AB 151 funds support the District's career and technical education programs in the areas of architecture/construction, business education, broadcast journalism, entrepreneurship, geographic information systems, robotics technology, survey technology, transportation technology, turf management and work experience. Funds are used to enhance curriculum, professional development, program quality, and communication with the community regarding these programs located in high schools throughout the District.

**Assessing Science Knowledge (ASK) Project**

The ASK project advances development and use of formative and summative assessments that directly reflect the curriculum taught, to use in tandem with standardized testing for accountability purposes of inquiry-based elementary school science programs. Over the past six years, the District has been working with the University of Michigan on the Mathematics Assessment Resource Service (MARS) project. This mathematics assessment project, utilizing open response mathematics tasks, provides teachers with important information to support instruction. The data provided by MARS assessments have been of great benefit to teachers providing balance in the process of assessing student understanding. A parallel system of assessment in science education as outlined in the ASK project would benefit teachers and students in the District.

**Carl D. Perkins III**

The Carl D. Perkins III Vocational and Technical Education Act of 1998 authorized funds to promote reform, innovation, and continuous improvement in occupational and technical education. As such, the District uses its allocation to improve its automotive, broadcast journalism, business and office occupations, construction trades, culinary arts, drafting, graphics, health occupations, and photography programs to help students meet challenging state academic standards and industry-recognized skill standards, and to prepare for postsecondary education, further learning, and a wide range of opportunities in high-skill, high-wage careers.

**Comprehensive School Reform Project (CSRP)**

This grant is awarded to schools that have developed new and innovative programs to enhance student achievement. Funding is provided to six elementary schools: Matt Kelly, Walter Long, Vail Pittman, Richard Rundle, C.P. Squires, and J.T. McWilliams; and three middle schools: Brinley, Knudson, and Robison. Each school has developed program activities that align with their School Improvement Plan.

**Early Childhood Education Comprehensive Plan (ECECP)**

The goal of this program is to increase quality developmental preschool education opportunities for children who are at risk or who have special needs. Participating students develop increased literacy skills and are better prepared for kindergarten. Parents of participating children have improved their parenting skills by spending more quality time with their children and reading more to their children. ECECP teachers have also benefited from the program by participating in workshops and trainings specifically focused on pre-kindergarten classrooms, at risk children, and children with special needs.

**Early Reading First**

The goal of Early Reading First is to improve the school readiness of young children, especially those from low-income families, by providing support for existing early childhood education programs serving preschool-age children so they may become preschool centers of educational excellence. The District's Preschool Achievement Centers of Excellence (PACE) promote language and literacy at four school sites that currently hold Title I funded preschool programs for three- and four-year old children: Kermit Booker, Kit Carson, Matt Kelly, and Wendell Williams Elementary schools.

### **Enhancing Education Through Technology (EETT) – Competitive**

This project will use the Dynamic Indicators of Basic Early Literacy Skills (DIBELS) assessment, in conjunction with handheld technology and software. Wireless Generation, the leading provider of handheld software for pre-K-12 observational assessments developed the mCLASS:DIBELS software in partnership with DIBELS authors Roland Good, Ph.D., and Ruth Kaminski, Ph.D., both of the University of Oregon. These tools, provided along with professional development and ongoing support to implement newly developed skills, will lead this project toward succeeding in its objectives.

### **Enhancing Education Through Technology (EETT) – Education Technology/Formula**

This project supports programs that accelerate the implementation of educational technology plans to enable schools to integrate technology fully into school curricula. The EETT program addresses the following goals: (1) all teachers will have the training and support they need to help all students learn through computers and the Internet, and (2) effective and engaging software and online resources will be an integral part of every school curriculum.

### **Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)**

The vision of the GEAR UP program is to change the culture of low achieving, economically disadvantaged students so they are prepared academically and have the resources to attend and succeed in college. The GEAR UP program aims to raise expectations of teachers, administrators, and parents while increasing academic proficiency of high-risk students. Students will be provided with academic support to increase proficiency in the core academic areas. Student and parent awareness of college opportunities will increase through field trips to local college campuses, college presentations, and special parent events.

### **Improve Facilitator/Trainer**

Project IMPROVE improves methods, procedures, results, and outcomes for Nevada. The object of this program is to improve student outcomes for special education students by funding a facilitator/trainer who works with schools on development and implementation of a system of school-wide interventions to ensure academic and behavioral support.

### **Intervention Systems for Academic and Behavioral Support**

This statewide pilot project is sponsored by the Nevada Department of Education (NDE) to help participating schools develop and implement an intervention system for academic and behavioral supports. This intervention system will be developed in accordance with Dr. Todd Gravois and associates through the University of Maryland Lab for Instructional Consultation. The intervention system will adhere to the four essential components developed under the leadership of the Nevada Department of Education, to include the following considerations: (1) Data Based Decision Making (2) Collaborative Outcome Planning (3) Monitoring for Progress and (4) Interventions. Through this project, a designated Instructional Consultation (IC) Facilitator along with a Peer Buddy, a school administrator, and other staff members who will comprise the initial IC team will participate in training efforts to understand how to effectively create and sustain a system of interventions that results in improved instruction for all students.

### **Improving Science Achievement with Instructional Technology (iSAT)**

As a collaborative partner in project iSAT, the District will provide services for delivery and documentation of participant remuneration. iSAT participants are current District teachers at Bridger, Robison, and Monaco middle schools. Teachers will be provided professional development in science education.

**Indian Education Title VII**

The mission of the Indian Education Program is to provide quality, supplemental educational programs and services to Native American students while preserving the culture, traditions, customs, and heritage of the Native American People. To meet the District's goal of increasing the academic achievement of Native American students, services provided through this program include: tutoring, mentoring, college and career activities such as field trips to college campuses, youth conferences, and summer programs.

**Johnson-O'Malley Supplementary Services**

Funded through the Bureau of Indian Affairs, the Johnson O'Malley Program supplements educational programs for Native American students. To meet the District's goal of increasing student achievement of Native American students, this program supports part of a full-time Student Success Advocate who focuses on the provision of supplemental academic, cultural, and other support services for students living on the Moapa Reservation. Grant programs and services must be approved by the District's Indian Education Parent Committee.

**Library Books**

The purpose of the Nevada State Library Books Purchasing Program Grant is to purchase library books for all District school libraries and build available resources for all students. Library materials that are appropriate in level, current, and relevant to students have a major impact on student learning and motivation to read. In order for the District to be eligible for this grant, it needs to spend at least as much money from the General Fund budget in each fiscal year as it has spent in the year prior on the purchase of library books.

**Local Plan**

Funding is provided through the Individuals with Disabilities Education Act, Part B, and Public Law 101-476, to assist school districts in the initiation, expansion, and improvement of programs for the education of children with disabilities. Children who deviate educationally, physically, mentally, emotionally, and/or socially from "normal" are provided programs and services to afford them an opportunity to develop their potential. In accordance with federal regulations pertaining to the education of children with disabilities, populations of unserved and underserved children are identified.

**Magnet Schools Assistance Programs**

Magnet school programs have been established to focus on achieving systemic reform as well as contributing to the elimination, reduction, and prevention of minority isolation. The newest magnet programs are: Jo Mackey Elementary School, Global Academy of Leadership; Canyon Springs High School, Leadership and Law Preparatory Academy; and Desert Pines High School, Academy of Digital Communications. Each program is designed to provide opportunities for students to attend schools with peers from diverse backgrounds, to reduce minority group isolation, and to provide students the opportunity to attend schools with themes that address needs and interests.

**Mathematics and Science Partnership (MSP) – 7th Grade Math**

This three-year grant is designed to provide professional development in mathematics content and content pedagogy for seventh grade teachers of mathematics. The program will focus on teaching the new integrated mathematics curriculum. Upon completion of the course work, the teachers will become highly qualified in their content area as required by NCLB.



### **Mathematics and Science Partnership (MSP) – Project P.A.S.S.**

The District and the University of Nevada Las Vegas (UNLV) (College of Science and College of Education through the Center for Mathematics and Science Education) have collaborated to design this three-year Mathematics and Science Partnership–Project PASS (Proficiency AND Success in Science). The primary goal of Project PASS is improved quality of instruction and subsequent student achievement on the high school proficiency exam for science.

### **Nevada Collaborative Teacher Improvement Program (NeCoTIP) - Developing Mathematical Understanding**

In conjunction with UNLV, this multi-year endeavor with third graders at Tate, Lynch, Kelly, Edwards, Moore, and Ira J. Earl Elementary schools were given support in the Mathematics Early Intervention Project (MIEP). UNLV trained the teachers in specific math content, problem solving, and cognitive-guided instruction.

### **Nevada Commission on Educational Technology (NCET) - HQC, PD & PP**

The District uses these funds to support the following major initiatives: 1) develop and offer additional distance education honors courses for the Virtual High School; 2) develop and implement a Multidisciplinary Adaptive and Dynamic Evaluation Instrument for Teaching (MADEIT); 3) offer research-based professional development for teachers and Educational Computing Strategists; and 4) improve administrators' efficiency in conducting teacher evaluation and feedback. The goals of this proposed grant are aligned with the goals of the larger District long-range strategic educational technology plan.

### **Nevada Commission on Educational Technology (NCET) – Vegas PBS Distance Learning Satellite Service**

The Distance Learning programs will be produced by a licensed teaching staff, according to state curriculum set by the Virtual High School. All schools will receive a copy of the newly produced courses for use with students. Vegas PBS will make multiple additional copies for any district as requested. Copies of the distance education courses produced by Vegas PBS in prior years (with or without state funding) will also be available to local districts as requested. Course offerings are part of an integrated strategy to promote educational opportunities to students, assisting them in increasing graduation rates and Millennium Scholarship eligibility.

### **Nevada Commission on Educational Technology (NCET) – 3rd Round Professional Development**

The goal of this project is to increase professional development opportunities that will allow instructors to progress toward attaining Highly Qualified Teacher (HQT) status. Research-based, PBS Teacherline courses will be offered to teachers who do not currently meet HQT status. Teachers can use these courses for recertification credit or pay upgrades by obtaining two graduate credits through Adams State College.

### **Nevada Commission on Educational Technology (NCET) – Technology Infrastructure/Technical Support**

Funding was made available through the Nevada Commission on Educational Technology as provided by Nevada Legislative Appropriations for 2006-07 for a Technology Infrastructure and Technical Support project. The District will use these funds to provide networked computers for classrooms; to repair, replace, or upgrade computer hardware and software; and contracting services to provide or enhance technical support.

### **Public Telecommunications Facilities Program (PTFP) – Vegas PBS**

Vegas PBS was awarded a Public Telecommunications Facilities Program (PTFP/NTIA) matching grant for \$137,462. The funds will be used to purchase a back-up generator, power wiring, and switch gear that will serve the majority of Nevada's population, metropolitan Las Vegas, 24 hours a day, seven days a week. This equipment will enhance Vegas PBS' ability to operate the facility during commercial power outages or times of emergency, including times of need for Homeland Security communications.

### **Professional Development of Science and Mathematics Teachers through Systematic Integration of Literacy Practices (PDSMT-SILP)**

This project was created to increase student achievement in targeted populations, particularly Hispanics, students with limited English proficiency, and those qualifying for free/reduced lunch. The schools selected for participation are Desert Pines High School and its four feeder middle schools: Monaco, Robison, Von Tobel and Roy Martin. The project is a multi-year professional development endeavor with a multi-pronged delivery model consisting of summer workshops, academic year staff development/workshops and graduate level course. The project will support teachers in improving their mathematics and science content knowledge and associated pedagogy and achieving highly qualified status.

### **Reading First**

The key goals of the District's Reading First plan are to: 1) improve reading skills of students in grades K-3; 2) design appropriate and comprehensive professional development programs for target schools; 3) provide teachers with training, classroom materials, and support to realize effectiveness in literacy programs; 4) monitor and reinforce good professional practices to achieve literacy goals; and 5) communicate Reading First experiences to K-3 teachers throughout the District.

### **Refugee School Impact Aid Grant (RSIA)**

Funded through the Office of Refugee Resettlement, this program assists refugee students in the transition to American culture. The District and Catholic Charities of Southern Nevada partner in the provision of services for refugee students through in-school and after-school programs. Grant funding will support refugee students through the provision of after-school tutoring, needed school supplies, translation of school forms, and interpreters for registration and parent conferences, and field trips to cultural and educational places of interest in the community. Orr Middle School, Del Sol High School, and Valley High School are the targeted sites for school-based programs as they have the highest populations of refugee students to be served.

### **Retirement Credit for Hard-To-Fill Positions Program**

Funding was authorized by the 2005 session of the Nevada State Legislature to be used for the purchase of retirement credits for teachers in hard-to-fill positions during the 2006-07 school year. The funds are to be used to pay for additional retirement credit for qualified teachers who hold an endorsement and work in the field of mathematics, science, special education or English as a second language. Also, all employed licensed school psychologists are eligible.

### **Retirement Credit for Need For Improvement And At-Risk Positions Program**

Funding was authorized by the 2005 session of the Nevada State Legislature to be used for the purchase of retirement credits for teachers in positions at schools deemed in need for improvement or at-risk during the 2006-07 school year. The funds are to be used to pay for additional retirement credit for qualified teachers.

### **Safe and Drug-Free Schools and Communities**

The Safe and Drug-Free Schools and Communities Program provides a comprehensive array of services to students and staff district-wide that targets substance abuse and violence prevention. Programs include: guidance counseling, character education, research-based classroom curriculum, peer mediation, prevention clubs, student assistance programs, professional development, and after school programs.

**Senate Bill 404 (SB 404)**

The purpose of this fund provided to Nevada schools by the Nevada Legislature for grant application is to provide funding for innovative programs designed for the achievement of students throughout the State of Nevada. The programs are required to be linked to the School's Improvement Plan that provides for evidence-based successful achievement of students, or for innovative programs, or both. All school districts and public schools, including charter schools, were eligible to submit an application. The funds awarded and received by districts and the schools may be used for establishing best practices; effective instructional strategies; special programs that include all-day kindergarten, literacy programs, English proficiency programs, gifted and talented student programs extended day programs and school wide programs for academic and behavioral/social intentions; and sustained professional development, as well as an evaluation component.

**Smaller Learning Communities-Round One**

This Smaller Learning Communities Grant has a primary goal of helping all students succeed in rigorous academic coursework to increase the graduation rate of project schools. Cohort 4A Project high schools are Basic, Bonanza, Chaparral, Rancho, and Western High Schools. Although funding was granted outright for a three-year period, evaluation will continue for four years to determine long-term results and sustainability. There is an external evaluation provider (UNLV), as required by this grant. Common elements across participating schools include AVID, READ 180, mentoring, tutoring, and service learning. The project is designed to create smaller learning communities within large urban high schools, so that students might have a more personalized high school experience. It is also the expectation that the strategies incorporated through this grant will lead more students to pursue postsecondary educational experiences.

**Smaller Learning Communities-Round Two**

This Smaller Learning Communities Grant has a primary goal of helping all students succeed in rigorous academic coursework to increase the graduation rate of project schools. Cohort 4B Project high schools are Cimarron-Memorial, Durango, and Valley High Schools. Although funding was granted outright for a three-year period, evaluation will continue for four years to determine long-term results and sustainability. There is an external evaluation provider (UNLV), as required by this grant. Common elements across participating schools include AVID, READ 180, mentoring, tutoring, and service learning. The project is designed to create smaller learning communities within large urban high schools, so that students might have a more personalized high school experience. It is also the expectation that the strategies incorporated through this grant will lead more students to pursue postsecondary educational experiences.

**Special Education Caseload Reduction**

The number of students receiving speech and language therapy services, resource room support, and early childhood special education services has increased significantly. The goal of the project is to reduce the student/teacher ratio to meet caseload requirement guidelines. The scope of services provided by the teachers/contractors will include, but not be limited to: speech-language evaluations and re-evaluation to include reports; speech-language therapy services to children enrolled in the District in accordance with the child's Individualized Education Plan; and speech-language therapy consultation services to parents of eligible children and to District staff.

**State Website and Teacher Recruitment Fair**

The first phase of the project is to develop and implement a website to promote Nevada teaching opportunities to a nationwide audience. The second phase of this project is to coordinate a state wide teacher recruitment fair that will offer an important human interface connection between District representatives and highly interested prospective teacher applicants.

### **Special Education Early Childhood**

This entitlement grant is part of the local plan with the primary focus being the hiring of personnel to give assistance to pre-kindergarten students who have special needs. The goal of this program is to increase quality developmental preschool education for children. The focus of this program is developing the literacy skills of children who are at risk and children with special needs. Participating students in this program improve their literacy skills and are better prepared for kindergarten. Parents of participating children improve their parenting skills by reading more with their children and spending more quality time. Teachers have also benefited from the program by participating in workshops and trainings specifically focused on pre-kindergarten classrooms, at risk children, and children with special needs.

### **State Agency Program Neglected or Delinquent**

The Neglected or Delinquent program provides improved educational opportunities for youths who are incarcerated in adult correctional facilities. Program funds have been utilized to purchase the Aztec Multimedia Learning Program and necessary hardware. These instructional tools have helped to improve academic remediation of participating students by providing supplemental, multilingual tutorials in the areas of reading, language arts and mathematics. Tutorials are automatically prescribed to individual students and are specific to those students' learning levels as determined by a database of computerized assessments. The program is currently operating at both Southern Desert Correctional Center and High Desert State Prison.

### **Teacher Signing Bonus Program**

Funding was authorized by the 2005 session of the Nevada State Legislature for signing bonuses in the amount of \$2,000 to be paid to newly hired teachers. The Teacher Signing Bonus Program continues the stipulations of Senate Bill 427, which was passed during the 2001 legislative session. Employees classified by the state department with an assignment code of 700-administration and 800-special services are not eligible for the program. Only employees classified by the state department with an assignment code of 100-elementary; 200-grades 9 through 12; 300-grades 7 and 8; code 400 and 500- occupational; or 600-special education are eligible for the program.

### **Teaching American History**

The Living American Freedom and Living American History Program is a three-year project to provide professional development training to District secondary American history teachers. This program will improve student academic achievement in American history by enhancing: 1) teacher mastery of content in American history; 2) student learning of American history content through the application of best teaching practices in the classroom; and 3) the ability for teachers to access and apply primary sources to classroom curriculum. The District has partnered with outstanding history faculty from the College of Southern Nevada (CSN), education experts from the University of Nevada, Las Vegas (UNLV), the Nevada State Museum and Historical Society, and Nevada Humanities in the design and implementation of "The Teaching American History Program."

### **Title II Teacher & Principal Training & Recruiting**

Provides funding to local education agencies in accordance with educational needs and priorities that are consistent with the improvement of instruction through teacher and administrative training within the eight projects listed in the three areas specified in the legislation: Teacher & Admin Training-Math/Science, Social Studies, English/Language Arts Literacy, Leadership, Curriculum & Professional Development, Research & Accountability, Equity & Diversity Education, and Class Size Reduction and Recruitment.



**Title III ELL**

This is an entitlement grant that is used to assist all second language learners. The six projects are designed to assist the students at all grade levels. Professional development, dual immersion, elementary education, secondary education, assessment, and parent involvement are the six projects.

**Title V Innovative Education**

The purpose of the Title V Innovative Education Grant is to fund a variety of activities that explore new and different ways to promote student achievement and school success. These projects are developed and implemented based on student needs and encourage the use of research-based strategies and best practices to positively affect schools. The results of many of these pilot projects can assist with determining the direction of future programming and instruction in the District.

**Transition to Teaching**

This program is designed to assist the District in hiring teachers in high needs areas. The project is designed to recruit and assist individuals who currently hold non-teaching degrees. Through assistance from the District in the form of tuition reimbursement, college classes, study materials, and tutoring by mentor teachers, individuals will be facilitated in achieving licensure for teachers at a more accelerated pace.

**Valley High School Dropout Prevention Project**

The County Commission funded Valley High School Drop Out Prevention project funds activities to find appropriate means of combating and/or preventing the occurrence of drug abuse by the youth population and to provide alternative recreational, educational, and cultural activities for youth that discourages them from participating in illegal narcotics and criminal activities. The program seeks to educate a diverse population in a safe and nurturing environment by providing opportunities to maximize academic progress, cultivating positive social development, focusing on transition from school to careers, and practicing responsible citizenship skills.

**Virtual High School**

Virtual High School provides courses, free of cost, to students in Lincoln, Douglas, and Nye Counties. Instruction is provided by licensed Nevada teachers, hired by the District, via online instruction, the use of video tapes and/or DVDs.





## DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs. The sources of revenue are property taxes, room taxes, and real property transfer taxes earmarked by statute for capital programs. Additionally, proceeds of refunding bonds are accounted for in this fund. The Fund includes obligations of the 1998 Capital Improvement Program, the \$642.7 million 1996 bond program, the \$605 million 1994 bond program, and the \$600 million 1988 bond program.



Nevada Revised Statute 387.400 limits the aggregate principal amount of the District's general obligation debt to 15% of the total assessed valuation of property within the District. Based upon the assessed valuation for fiscal year 2008 (using the Nevada Department of Taxation's estimate of \$106.1 billion), the District's current debt limit is \$15.9 billion. The District had outstanding general obligation debt on July 1, 2007 of \$3.9 billion, leaving additional debt capacity of \$12 billion, or a margin of over 75% additional.

The District has concurrently benefited from an increasing tax base in addition to the challenge created by the associated brisk growth in enrollment. Student enrollment and the property tax base are projected to continue to grow rapidly.

Balances in the Fund, which are restricted by statute only for payment of debt service, have increased as a reflection of the pronounced growth in Clark County's assessed valuation. These balances, being restricted from other use, provide both a margin of security for the District's bonds and the opportunity to support substantial increases in bonded debt while maintaining stability in property tax rates. The schedule of statutory debt limitation indicates that existing and projected debt levels will not impact current and future operations.

### Authorized Unissued Debt

The District has received both legislative and voter approval to issue an estimated \$4.9 billion in general long-term debt for school construction and modernization. This long-term debt is a combination of property tax supported general obligation debt and debt additionally secured by pledged room tax and real property transfer tax revenues. Of the \$4.9 billion authorization, \$3.3 billion has been issued as of June 30, 2007. The District intends to issue the remaining \$1.6 billion through 2008.



## Defeasement of Debt

The District has defeased certain general obligation bonds by placing the proceeds of new bonds into irrevocable trust accounts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. During 2006-07, \$462,185,000 of previously issued general obligation bonds was defeased. At June 30, 2007, \$1,214,305,000 of previously outstanding principal is considered defeased.

## Debt Service Reserve Fund

NRS 350.020 requires that the District establish a reserve account within its debt service fund for payment of the outstanding bonds of the District. Currently, the account must be established and maintained in an amount at least equal to the lesser of the amount of principal and interest payments due on all of the outstanding bonds in the next fiscal year (\$433 million) or 10% of all outstanding principal amounts (\$392 million). The projected ending fund balance at June 30, 2007 of \$535 million exceeds the reserve requirements.

## Summary of Debt Service <sup>1</sup> As of June 30, 2007

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2008	\$ 233,270,000	\$ 199,412,968	\$ 432,682,968
2009	272,350,500	195,188,017	467,538,517
2010	279,665,000	168,127,968	447,792,968
2011	284,720,000	153,784,587	438,504,587
2012	269,575,000	138,785,837	408,360,837
2013-2017	1,437,055,000	476,639,582	1,913,694,582
2018-2022	857,095,000	161,847,550	1,018,942,550
2023-2027	<u>281,535,000</u>	<u>25,960,050</u>	<u>307,495,050</u>
<b>Total Debt Service</b>	<b><u>\$3,915,265,500</u></b>	<b><u>\$1,519,746,559</u></b>	<b><u>\$5,435,012,059</u></b>

(1) This schedule includes all of the District's outstanding debt service, inclusive of other funds, and is current as of June 30, 2007; therefore, it may not reflect changes or balance to the 2007-08 Final Budget for the Debt Service Fund.



## DEBT SERVICE FUNDS - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

### For Fiscal Years 2005-06 Through 2007-08

DEBT SERVICE DESCRIPTION	2005-06 ACTUALS	2006-07 ESTIMATED ACTUALS	2007-08 FINAL BUDGET	2006-07 vs. 2007-08	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PERCENT
<b>Revenues and Resources:</b>					
Local Revenues	\$ 336,500,915	\$ 396,875,000	\$ 436,110,000	\$ 39,235,000	9.9%
Proceeds of Refunding Bonds	163,047,051	497,757,000	455,695,000	(42,062,000)	(8.5)%
Transfers from Other Funds	63,054,220	66,230,000	76,470,000	10,240,000	15.5%
Opening Fund Balance	422,875,159	463,831,179	534,973,179	71,142,000	15.3%
<b>Total Revenues and Resources</b>	<b>985,477,345</b>	<b>1,424,693,179</b>	<b>1,503,248,179</b>	<b>78,555,000</b>	<b>5.5%</b>
<b>Expenditures and Other Uses:</b>					
Principal	181,755,000	200,090,000	227,740,000	27,650,000	13.8%
Interest	176,314,026	189,825,000	216,765,000	26,940,000	14.2%
Escrow Agent Fees	-	2,150,000	2,500,000	350,000	16.3%
Bond Issuance Costs	413,921	750,000	700,000	(50,000)	(6.7)%
Purchased Services	783,414	825,000	800,000	(25,000)	(3.0)%
Payment to Refund Escrow Agent	162,379,805	496,080,000	452,605,000	(43,475,000)	(8.8)%
<b>Total Expenditures and Uses</b>	<b>521,646,166</b>	<b>889,720,000</b>	<b>901,110,000</b>	<b>11,390,000</b>	<b>1.3%</b>
Ending Fund Balance	463,831,179	534,973,179	602,138,179	67,165,000	12.6%
<b>Total Applications</b>	<b>\$985,477,345</b>	<b>\$1,424,693,179</b>	<b>\$1,503,248,179</b>	<b>\$78,555,000</b>	<b>5.5%</b>

## DEBT SERVICE FUNDS - STATUTORY DEBT LIMITATION

### Fiscal Years 2007-08

Description	Assessed Valuation Basis
Fiscal Year 2007-08 Assessed Value of all taxable property situated in Clark County (includes \$2,101,460,109 assessed valuation for redevelopment agencies)	\$106,134,241,089
Gross Limitation -- 15% of assessed valuation	15,920,136,163
Outstanding bonds of the Debt Service Fund at July 1, 2007	3,915,265,500
Excess of limitation at July 1, 2007	\$12,004,870,663
Debt Limit Margin	24.6%





**DEBT SERVICE FUNDS - STATUTORY DEBT LIMITATION - CONTINUED**  
**For Fiscal Years 1998-99 Through 2007-08**

Fiscal Year	Total Assessed Valuation <sup>1</sup>	Debt Limit	Outstanding General Obligation Debt As of July 1	Additional Statutory Debt Capacity
1998-99	\$ 26,730,781,358	\$ 4,009,617,204	\$ 1,417,566,995	\$ 2,592,050,209
1999-00	30,936,809,676	4,640,521,451	1,580,171,996	3,060,349,455
2000-01	34,059,962,011	5,108,994,302	1,863,611,996	3,245,382,306
2001-02	36,618,657,596	5,492,798,639	1,983,296,995	3,509,501,644
2002-03	41,137,397,088	6,170,609,563	2,688,961,995	3,481,647,568
2003-04	45,219,108,074	6,782,941,211	2,568,008,215	4,214,932,996
2004-05	50,803,469,742	7,620,520,461	2,914,099,191	4,706,421,270
2005-06	65,582,487,400	9,837,373,110	3,220,455,500	6,616,917,610
2006-07	91,622,434,937	13,743,365,241	3,534,820,500	10,208,544,741
2007-08	106,134,241,089	15,920,136,163	3,915,265,500	12,004,870,663

(1) Includes redevelopment agencies.

The statutory debt capacity is established in accordance with NRS 350.013. The District's debt management policy is approved annually by the Board and filed with the Nevada Department of Taxation and the Debt Management Commission. It is expected that future increases in assessed valuation, along with retirement of bonds, will result at all times in a statutory debt limitation in excess of outstanding debt.



## DEBT SERVICE FUND - SCHEDULE OF GENERAL OBLIGATION BONDS OUTSTANDING

### Fiscal Year 2007-08

Issue Date	Date of Final Maturity	Term	Interest Rate	Original Issue	Balance July 1, 2007
March 1, 1991 (Series A & B)	June 1, 2011	20 Years	6.9112%	\$ 270,782,602	\$ 54,100,000
December 1, 1991 (Refunding August 1988)	March 1, 2009	18 Years	6.8479	79,158,215	6,225,500
September 1, 1998 (Refunding May 1996)	June 15, 2015	17 Years	4.6977	169,310,000	163,735,000
April 1, 1999 (Refunding May 1996, May 1995, Nov 1994)	June 15, 2011	12 Years	4.5127	93,025,000	85,605,000
April 1, 1999 <sup>1</sup>	June 15, 2009	20 Years	4.9261	215,000,000	7,100,000
July 1, 1999	June 15, 2009	10 Years	4.7910	87,700,000	21,520,000
July 1, 1999 <sup>1</sup>	June 15, 2009	20 Years	5.2880	100,000,000	9,670,000
March 1, 2000 <sup>1</sup>	June 15, 2010	20 Years	5.7398	150,000,000	19,525,000
December 1, 2000	June 15, 2008	8 Years	4.7449	52,670,000	18,930,000
March 1, 2001 (Series A)	June 15, 2021	20 Years	Variable	100,000,000	79,015,000
March 1, 2001 (Series B)	June 15, 2021	20 Years	Variable	100,000,000	79,015,000
September 1, 2001 (Refunding May 1997, May 1995)	June 15, 2016	15 Years	4.5195	91,195,000	90,995,000
September 1, 2001 (Refunding March 2000)	June 15, 2019	18 Years	4.6811	39,915,000	39,715,000
October 1, 2001 <sup>1</sup>	June 15, 2011	21 Years	4.8190	325,000,000	55,095,000
June 1, 2002* (Refunding March 2006)	June 15, 2019	20 Years	4.7306	475,000,000	109,485,000
July 1, 2002 (Refunding May 1995, May 1996, April 1997)	June 15, 2016	14 Years	3.9484	160,630,000	133,660,000
March 1, 2003 (Refunding April 1993, August 1993)	June 1, 2010	7 Years	2.6061	178,915,000	71,845,000
November 1, 2003	June 15, 2023	20 Years	4.3437	400,000,000	222,180,000
March 1, 2004 (Refunding April 1999)	June 15, 2017	13 Years	3.4948	210,975,000	201,060,000
March 1, 2004 (Refunding July 1999, March 2000)	June 15, 2020	16 Years	3.7298	124,745,000	124,120,000
July 1, 2004	June 15, 2014	10 Years	3.6882	60,000,000	44,640,000
November 1, 2004	June 15, 2024	20 Years	4.1145	450,000,000	258,490,000
March 1, 2005 (Refunding April 1999, June 2002)	June 15, 2019	14 Years	3.9800	269,600,000	269,600,000
March 1, 2005 (Refunding October 2001)	June 15, 2022	17 Years	4.0713	209,995,000	209,995,000
November 16, 2005	June 15, 2025	20 Years	4.4161	500,000,000	348,330,000
March 30, 2006 (Refunding March 1996, June 2002)	June 15, 2015	9 Years	3.8515	153,925,000	143,570,000
December 1, 2006	June 15, 2026	20 Years	4.1025	450,000,000	450,000,000
December 1, 2006	June 15, 2026	20 Years	4.1125	125,000,000	125,000,000
March 30, 2007 (Refunding November 2003, 2004, 2005)	June 15, 2025	18 Years	4.1251	473,045,000	473,045,000
<b>TOTAL OUTSTANDING BONDED INDEBTEDNESS</b>					<b>\$3,915,265,500</b>

(1) Date of final maturity has been changed from the original final maturity due to refunded debt payments.

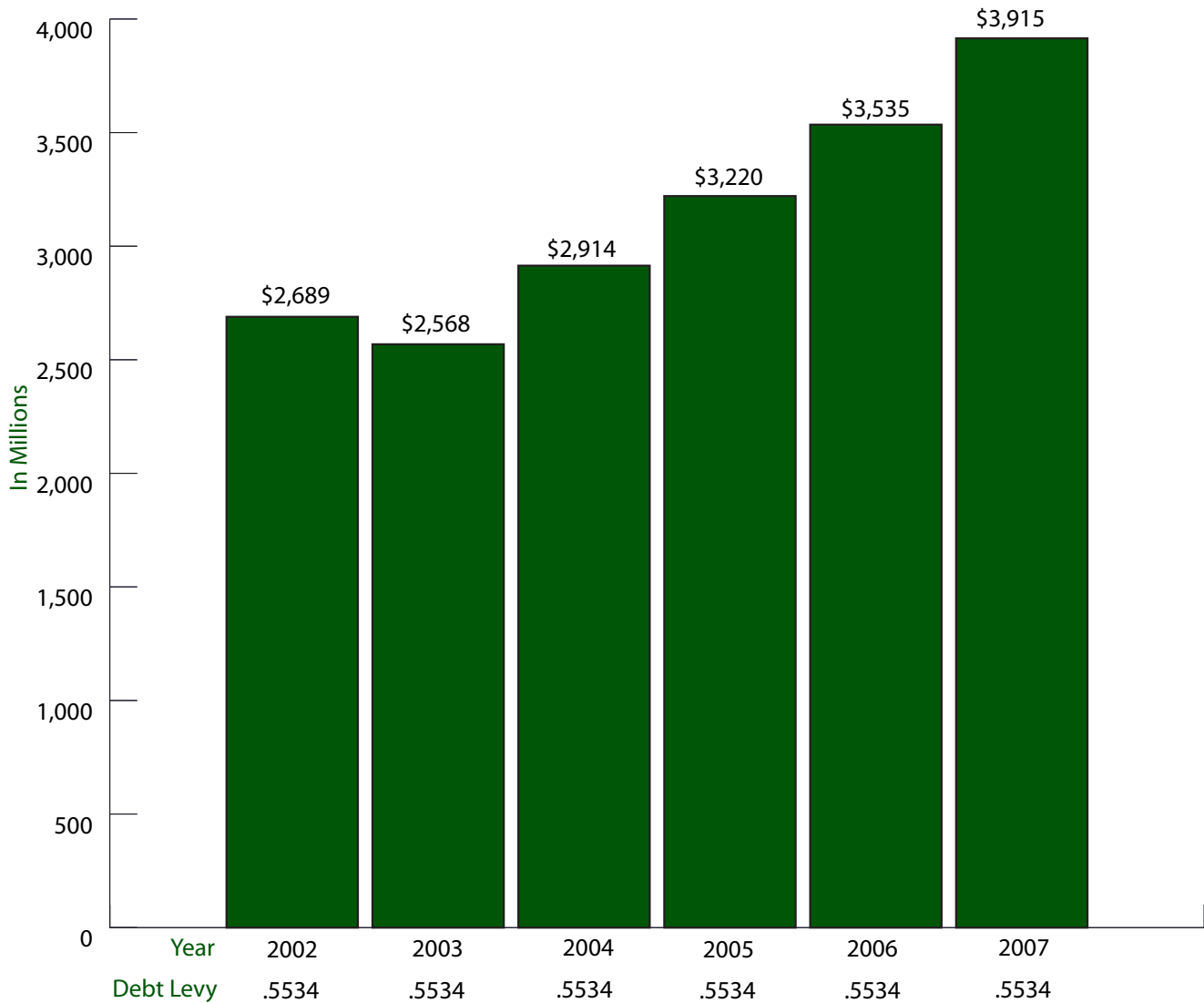


## AD VALOREM PROPERTY TAX LEVIES For Fiscal Years 2003-04 Through 2007-08

Fiscal Year	2003-04	2004-05	2005-06	2006-07	2007-08
Basic School Levy (General Operations)	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500
Debt Service/Special Projects Levy	0.5534	0.5534	0.5534	0.5534	0.5534
<b>Total District Levies</b>	<b>\$1.3034</b>	<b>\$1.3034</b>	<b>\$1.3034</b>	<b>\$1.3034</b>	<b>\$1.3034</b>



## SUPPORTED DEBT AND RELATED TAX LEVY<sup>1</sup> As of June 30, 2007



(1) Debt includes any special tax overrides for public safety projects and other capital programs if applicable (fire safety retrofit/asbestos removal, pay-as-you go, EPA loan).

## CAPITAL PROJECTS FUNDS

The Capital Projects Fund is used to account for projects related to land/building acquisition, construction, and improvements to schools and other District-owned properties. During the past 10 years, enrollment has grown by over 123,000 students. An increase in excess of 122,000 students is anticipated during the next ten years, bringing the District's total estimated enrollment to over 436,000 by the fall of 2016. Voters have approved three major bond programs since 1994 in response to growth.



**The 1998 Capital Improvement Program** – A building improvement program expected to be \$4.9 billion was authorized by the legislature in 1997 and approved by the voters on November 3, 1998. The plan is financed from three sources: a real property transfer tax, a hotel room tax, and authority to issue general obligation bonds until June 30, 2008. This program includes \$3.059 billion for construction of 101 new schools, \$390 million for 11 replacement schools, \$1.076 billion for renovations to existing schools, \$300 million for the purchase of land, and \$75 million for construction of three regional bus yards.

### CAPITAL PROJECTS FUNDS - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For Fiscal Years 2005-06 Through 2007-08

CAPITAL PROJECTS DESCRIPTION	2005-06 ACTUALS		2006-07 ESTIMATED ACTUALS		2007-08 FINAL BUDGET		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	BUDGET	STAFF	BUDGET	\$ CHANGE	% CHANGE
<b>Revenues and Resources:</b>								
Local Revenues		\$ 194,247,420		\$ 206,555,000		\$ 213,920,000	7,365,000	3.6%
Transfers from Other Funds		2,500,000		14,508,046		15,000,000	491,954	3.4%
Sale of Bonds		528,782,930		582,080,000		650,000,000	67,920,000	11.7%
Opening Fund Balance		493,832,792		579,638,366		670,243,366	90,605,000	15.6%
<b>Total Revenues and Resources</b>		<b>1,219,363,142</b>		<b>1,382,781,412</b>		<b>1,549,163,366</b>	<b>166,381,954</b>	<b>12.0%</b>
<b>Expenditures and Uses:</b>								
Salaries	510.16	26,086,883	482.75	25,980,000	480.40	30,036,750	4,056,750	15.6%
Employee Fringe Benefits		6,634,885		7,485,000		9,301,775	1,816,775	24.3%
Purchased Services		420,116,979		508,890,000		592,946,475	84,056,475	16.5%
Supplies		12,423,382		15,095,000		16,128,000	1,033,000	6.8%
Property/Equipment		110,457,506		74,087,500		82,710,000	8,622,500	11.6%
Other Expenditures		950,921		262,500		1,057,000	794,500	302.7%
Transfer To Other Funds		63,054,220		80,738,046		91,470,000	10,731,954	13.3%
<b>Total Expenditures and Uses</b>		<b>639,724,776</b>		<b>712,538,046</b>		<b>823,650,000</b>	<b>111,111,954</b>	<b>15.6%</b>
Ending Fund Balance		579,638,366		670,243,366		725,513,366	55,270,000	8.3%
<b>Total Applications</b>	<b>510.16</b>	<b>\$1,219,363,142</b>	<b>482.75</b>	<b>\$1,382,781,412</b>	<b>480.40</b>	<b>\$1,549,163,366</b>	<b>\$166,381,954</b>	<b>12.0%</b>

## Capital Projects Financing

Nevada is a state that historically has not provided assistance for school construction and modernization projects. Seeking voter approval to pass bond questions has been the only feasible way of obtaining financing to build schools at the pace needed. During the 1997 Legislature, the District sought the enactment of laws providing more effective methods of supplementing bond funds for school construction.

Assembly Bill 353 (AB 353), approved in 1997, made several changes regarding the financing of design, new construction, and repair of school facilities. This bill provides three proactive solutions to fund construction.

- **Freeze On Property Tax Rates for Long-Term Bonding**

The Board was authorized to submit a ballot question to the voters, seeking approval to freeze property tax rates for long-term bonding, enabling the District to issue general obligation bonds until June 30, 2008 without increasing the existing property tax levy. On November 3, 1998, the voters approved the single largest (and most far-reaching) bond issue, while freezing the current tax rate for school construction during the next decade.

- **County Room Tax Proceeds**

The Board of County Commissioners was authorized to increase the Clark County room tax rate by one percent beginning August 1997. Proceeds from this tax are deposited in the District's fund for capital projects. Also, effective July 1, 1999, the five-eighths of one percent of the room tax previously provided to the Las Vegas Convention and Visitors Authority is now transferred to the District's Capital Projects Fund.

- **Real Property Transfer Tax Proceeds**

This bill also authorized an increase in the real property transfer tax from 65 cents to \$1.25 for each \$500 of value. Proceeds from this 60-cent increase are deposited in the District's Capital Projects Fund.

AB 353 also required the Board to establish an 11-member Oversight Panel for School Facilities. Six members are elected representatives of local governments, including a county commissioner and a member from the governing body of each incorporated city within Clark County.

The other five members are appointed by the Board and include members with experience in civil engineering, construction of public works projects, financing of construction projects, a representative from the gaming industry, and a representative from the general public who has an interest in education.





## Growth in Student Enrollment

The Demographics and Zoning Department utilizes current birth rates and cohort projection techniques, including review of the number of new residents moving into Clark County and the advancement of students through grade levels to calculate the student enrollment projections. The District has maintained a reliable accuracy rating compared to actual enrollments in previous years' projections. Current projections indicate that school population will continue to grow significantly.



## Construction Management

Construction and project management provides overall coordination and responsibility for execution of the work identified in the bond programs. Project management fees are paid for through capital program funds, whether the work is performed by the District or an outside firm. The management fee includes all personnel and administrative costs for the individuals performing the construction management services (i.e., design coordination by working with architects and engineers during design, administering and overseeing construction projects, budget management, master scheduling, quality control programs, materials procurement, and contract management).

## Cost of Building New Schools

It is important to look at several factors when examining the cost of building new schools. Even when single designs are being used for new elementary, middle, and high schools, the specific site adaptations, construction, and equipment needs will vary for each school. A formula to account for these variables, to accommodate escalating prices, as well as providing a contingency for the unknown, must be used.

In addition, site development costs can add significantly to the project cost. Site development costs are those costs related to preparing the school site for construction and occupation. Activities may include leveling the site, installing utility services, and building roads to the school. Site development costs typically range between \$3 million and \$10.5 million per school.



## CAPITAL PROJECTS FUNDS - PROJECTS SUMMARY

### Fiscal Year 2007-08

PROJECT	DESCRIPTION	BUDGET	
		STAFF	AMOUNT
	FUND 408 - 1998 BOND PROCEEDS		
Various	NEW SCHOOL CONSTRUCTION		\$354,540,575
000732,734	ADDITIONS TO EXISTING SCHOOLS-REHAB/MODERNIZATION		71,725,345
000795,797	REHAB OF EXISTING SCHOOLS		155,000,000
000810	1998 BOND ISSUE ADMINISTRATIVE SUPPORT	72.65	11,267,100
000811,812	CONSTRUCTION MANAGEMENT	181.25	15,012,205
000813	REHAB/MODERNIZATION MANAGEMENT/TECHNOLOGY	131.50	29,764,325
001450	SITE ACQUISITION	9.00	36,220,450
	TOTAL BUDGET	394.40	673,530,000
	FUND 430 - BUILDINGS & SITES		
000912	SITE PURCHASES & LEASES		13,636,000
000809,911,913,915,919	OTHER EXPENDITURES		2,014,000
	TOTAL BUDGET		15,650,000
	FUND 440 - GOVERNMENTAL SERVICES TAX		
000935	REFURBISH/MODERNIZATION CREW	81.00	6,034,350
000950	PROJECT MANAGEMENT	2.00	282,425
000951	SUPPORT SERVICE FACILITIES		3,011,475
000952	REFURBISH & MODERNIZATION PROJECTS		6,160,000
000953	ASPHALT/DRAIN/OFFSITE		1,350,000
000988	PORTABLES & TRAILERS	3.00	226,750
000815,979,982	OTHER EXPENDITURES		9,435,000
	TOTAL BUDGET	86.00	26,500,000
	FUND 470 - CAPITAL REPLACEMENT & MAINTENANCE		
000502	BUILDINGS & IMPROVEMENTS		1,500,000
000807	BUS PURCHASES		15,000,000
	TOTAL BUDGET		16,500,000
	FUND 435 - 1998 BUILDING PROGRAM		
000805	TRANSFER TO DEBT SERVICE FUND		91,470,000
	2007-08 CAPITAL PROJECTS BUDGET	480.40	\$823,650,000

The figures in this summary reflect the current average “turnkey costs.” The budgets for these costs are developed using the estimated construction cost as a base and adding set percentages for design fees, telecommunications (including the linking of the security, intercom, clock and telephone systems), inspection and administrative costs, contingency costs, and furnishings.



**CAPITAL PROJECTS FUNDS - SUMMARY OF BUDGET CATEGORIES**  
**For Fiscal Years 2005-06 Through 2007-08**

OBJ	DESCRIPTION	FY 2005-06		FY 2006-07		FY 2007-08	
		STAFF	ACTUAL	STAFF	ESTIMATED	STAFF	BUDGET
8076	CASH & INVESTMENT MANAGER	0.00	\$ 27,580	0.00	\$ -	0.00	\$ -
8080	ADMIN SPECIALIST	0.00	135,180	2.00	145,000	3.00	215,000
8130	ASST. DIRECTORS	2.00	259,147	4.50	325,000	3.00	300,700
8135	ASSISTANT SUPERINTENDENT	0.00	95,133	0.50	60,000	0.50	60,000
8170	COORDINATORS & SPECIALISTS	14.21	1,094,421	13.00	1,215,000	18.35	1,401,800
8190	SALARY-DIRECTORS	4.00	594,093	7.00	580,000	5.60	535,000
8205	ENERGY MANAGER	0.00	95,247	1.00	105,000	1.00	135,000
8855	COORDINATORS	0.00	2,884,026	50.00	2,500,000	40.10	4,759,250
7000	ACCOUNTANTS	2.00	135,758	3.00	150,000	3.00	125,000
7010	ANALYSTS/PLANNERS	63.00	1,669,436	27.00	1,730,000	28.25	1,885,000
7020	BUYERS/BUYER ASSTS	1.50	205,913	4.00	220,000	4.50	300,000
7030	CLASSIFIED-SALARIES	87.70	507,077	34.50	1,685,000	18.00	1,740,000
7045	PUBLIC INFORMATION SALARIES	0.75	-	0.75	30,000	0.35	30,000
7075	SUPERVISORS	0.00	20,795	0.00	-	0.50	25,000
7085	ENERGY SUPERVISOR	0.00	44,734	1.00	45,000	1.00	55,000
7400	DATA MANAGEMENT SPECIALIST	2.00	(160,401)	4.00	275,000	11.00	750,000
7405	SYSTEMS ANALYSTS/SPECIALISTS	9.00	180,937	2.00	120,000	3.00	198,250
7430	LABOR-TELECOMMUNICATIONS	15.00	409,213	15.00	695,000	15.50	915,000
7650	SECRETARIAL & CLERICAL	63.00	3,222,508	71.00	1,500,000	95.75	3,821,750
7725	CLASSIFIED LABOR	125.50	13,500,270	122.50	7,975,000	105.00	5,500,000
7800	LABOR-GROUNDS	7.00	366,801	7.00	265,000	7.00	315,000
7805	LABOR-MAINTENANCE	73.00	200,363	71.00	4,000,000	71.00	4,000,000
7895	WHSE & DEL DRIVERS	0.50	112,218	2.00	120,000	5.00	150,000
7905	SALARY-INSPECTORS	40.00	395,007	40.00	2,150,000	40.00	2,625,000
7947	STUDENT WORKERS	0.00	91,427	0.00	90,000	0.00	195,000
0200	EMPLOYEE FRINGE BENEFITS		6,634,885		7,485,000		9,301,775
0300	PURCHASED PRO & TECH SERV		35,499,919		42,500,000		50,285,000
0400	PURCHASED PROPERTY SERV		384,136,140		465,900,000		542,194,870
0500	OTHER PURCHASED SERVICES		480,920		490,000		466,605
0600	SUPPLIES		12,423,382		15,095,000		16,128,000
0700	PROPERTY/EQUIPMENT		110,457,506		74,087,500		82,710,000
0800	OTHER EXPENSES		950,921		262,500		1,057,000
TRF	INTERFUND TRANSFERS		63,054,220		80,738,046		91,470,000
<b>TOTAL CAPITAL BUDGET</b>		<b>510.16</b>	<b>\$ 639,724,776</b>	<b>482.75</b>	<b>\$ 712,538,046</b>	<b>480.40</b>	<b>\$ 823,650,000</b>

Furnishings for a new school include library books, textbooks, computers, desks, chairs, bookshelves, filing cabinets, art equipment, and sports equipment—essentially, everything necessary to run a school, except consumable supplies and school personnel.

Estimated average turnkey costs are shown in April 2007 dollars:

**Elementary School, \$25.5 million**  
**Middle School, \$40.4 million**  
**High School, \$106.2 million**  
**Career & Technical High School, \$95 million**

**Cost Saving Measures:**

Reuse of Prototype Design—Architects involved in designing the schools collaborate on prototype school designs that meet all of the District’s education specifications while providing the most economical life cycle cost to operate and maintain the facility. This “cookie cutter” design will be reused for almost all new schools, resulting in a significant savings for taxpayers.

**CAPITAL PROJECTS FUNDS - EXPENDITURES SUMMARY****For Fiscal Years 2003-04 Through 2007-08**

Description	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Final Budget 2007-08
<b>Regular Programs:</b>					
<b>Instructional Services</b>					
Purchased Services	\$ 685,519	\$ 1,170,366	\$ 5,831	\$ 33,000	\$ 35,000
Supplies	2,618,259	3,633,217	2,824,769	3,150,000	4,500,000
Property	33,669,055	13,999,327	22,294,607	23,375,000	26,600,000
<b>Other Direct Support</b>					
Supplies	2,866,715	3,870,107	2,939,943	4,000,000	4,000,000
<b>Undistributed Expenditures:</b>					
<b>Business Support</b>					
Purchased Services	2,316,610	1,916,299	2,219,205	2,500,000	3,000,000
Other	259,364	401,968	704,354	6,600	750,000
<b>Oper./Maint. Plant Services</b>					
Salaries	-	-	3,057,844	-	-
Benefits	-	-	469,189	-	-
Purchased Services	119,973	24,531	2,906,221	3,905,000	3,100,000
Supplies	300,705	343,182	1,982,922	1,717,000	1,750,000
Property	256,945	88,328	316,227	900,500	725,000
Other	-	-	1,265	2,700	2,500
<b>Student Transportation</b>					
Property	-	-	-	13,300,000	15,000,000
<b>Land Acquisition</b>					
Salaries	435,174	436,264	506,308	550,000	600,000
Benefits	132,269	135,537	149,713	155,000	200,000
Purchased Services	180,303	193,496	301,896	330,000	420,000
Supplies	15,221	3,065	6,500	6,000	8,000
Property	4,879,665	16,745,098	80,379,080	17,500,000	35,000,000
Other	1,399	399	1,529	2,000	2,000

**CAPITAL PROJECTS FUNDS - EXPENDITURES SUMMARY CONTINUED****For Fiscal Years 2003-04 Through 2007-08**

Description	Actual 2003-04	Actual 2004-05	Actual 2005-06	Estimated 2006-07	Final Budget 2007-08
<b>Site Improvements</b>					
Salaries	168,775	7,998	368,029	300,000	315,000
Benefits	55,184	10,650	104,582	97,000	106,660
Purchased Services	56,420,361	53,382,864	99,179,979	128,000,000	152,325,000
Supplies	134,232	336,688	35,073	175,000	175,000
Property	172,831	257,259	380,564	200,000	400,000
<b>Architecture/Engineering</b>					
Purchased Services	66,996	136,579	110,873	175,000	125,000
<b>Building Acq. and Const.</b>					
Salaries	3,292,514	2,939,935	3,255,523	-	-
Benefits	514,135	474,645	514,474	-	-
Purchased Services	256,047,655	254,697,427	281,095,952	303,275,000	346,803,000
Supplies	502,347	229,544	107,824	265,000	275,000
Property	3,092,938	19,763,810	5,698,661	17,229,000	3,235,000
<b>Building Improvements</b>					
Salaries	12,447,115	12,125,411	7,540,008	9,400,000	9,876,750
Benefits	2,315,641	2,511,659	1,821,007	2,605,000	3,357,690
Purchased Services	61,236,252	36,921,896	33,090,878	68,877,000	85,126,475
Supplies	4,756,614	4,725,933	4,246,334	5,525,000	5,135,000
Property	2,020,304	9,308,401	1,196,068	1,173,000	1,350,000
Other	711	1,063	502	1,200	2,500
<b>Other Facilities - All Objects</b>	16,508,414	17,020,673	16,856,822	23,070,000	27,879,425
Interfund Transfers	55,674,642	57,515,013	63,054,220	80,738,046	91,470,000
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>\$524,164,837</b>	<b>\$515,328,632</b>	<b>\$639,724,776</b>	<b>\$712,538,046</b>	<b>\$823,650,000</b>



## FOUR YEAR SCHOOL & FACILITY CONSTRUCTION FORECAST

### For Fiscal Years 2007-08 Through 2010-11

Fiscal Year	School Name	Type	Address/Location	Region
2007-08	James E. & Alice Rae Smalley	ES	304 E. Paradise Hills Dr, HD	SE
2007-08	Claude G. Perkins	ES	3700 Shadow Tree St, NLV	NE
2007-08	C. Owen Roundy	ES	2755 Mohawk St, LV	SW
2007-08	Sister Robert Joseph Bailey	ES	4525 Jimmy Durante Blvd, LV	SE
2007-08	Robert L. Forbuss	ES	8601 S Grand Canyon Dr, LV	SW
2007-08	D. L. "Dusty" Dickens	ES	5550 Milan Peak St, NLV	NE
2007-08	Kermit Booker	RES	2777 N. Martin Luther King, LV	NW
2007-08	Edmundo "Eddie" Escobedo, Sr. Middle	MS	9501 Echelon Point Dr, LV	NW
2007-08	Wilbur & Theresa Faiss Middle	MS	9525 W. Maule Ave, LV	SW
2007-08	Lyal Burkholder Middle	RMS	355 W. Van Wagenen, HD	SE
2007-08	Northwest Career & Technical Academy	VHS	8200 W. Tropical Pkwy, LV	NW
2008-09	Ruben P. Diaz	ES	Lamb Blvd/Owens Ave, LV	E
2008-09	Thomas O'Roarke	ES	8455 O'Hare Rd, LV	NW
2008-09	Carolyn S. Reedom	ES	10025 Rumrill St, LV	SW
2008-09	Jesse D. Scott	ES	Ann Rd/Bruce St, LV	NE
2008-09	Jacob Manch	RES	4351 Lamont St, LV	NE
2008-09	Gordon McCaw	RES	57 Lynn Lane, HD	SE
2008-09	Robert Taylor	RES	144 Westminster Way, HD	SE
2008-09	Tom Williams	RES	3000 E. Tonopah Ave, NLV	NE
2008-09	Roy Martin Middle	RMS	2800 E. Stewart Ave, LV	E
2008-09	TBD	HS	6600 W. Erie Ave, LV	SW
2008-09	East Career & Technical Academy	VHS	6705 Vegas Valley Dr, LV	E
2008-09	Distance Education Center	AHS	3050 E Flamingo Rd, LV	E
2009-10	TBD	ES	Aviary Way/Virage Park Road, NLV	NE
2009-10	TBD	ES	Egan Crest/Severance, LV	NW
2009-10	TBD	ES	Cedar/Christy Lane, LV	E
2009-10	TBD	ES	Ford/Torrey Pines, LV	SW
2009-10	TBD	HS	Carey Ave/Los Feliz St, LV	E
2009-10	Northeast Career & Technical Academy	VHS	Commerce St/Dorrell Ln, LV	NE
2009-10	Southwest Career & Technical Academy	VHS	Rainbow Blvd/Shelbourne Ave, LV	SW
2009-10	Central Career & Technical Academy	VHS	Robin St/Vegas Dr, LV	NW
2009-10	Northwest Transportation Center	TF	TBD	NW
2009-10	Southwest Transportation Center	TF	TBD	SW
2010-11	TBD	ES	TBD	TBD
2010-11	TBD	ES	TBD	TBD
2010-11	TBD	ES	TBD	TBD

ES - Elementary School, MS - Middle School, HS - High School, RES - Replacement Elementary School, RMS - Replacement Middle School

RHS - Replacement High School, AHS - Alternative High School, VHS - Vocational High School, TF - Transportation Facility, TBD - To Be Determined

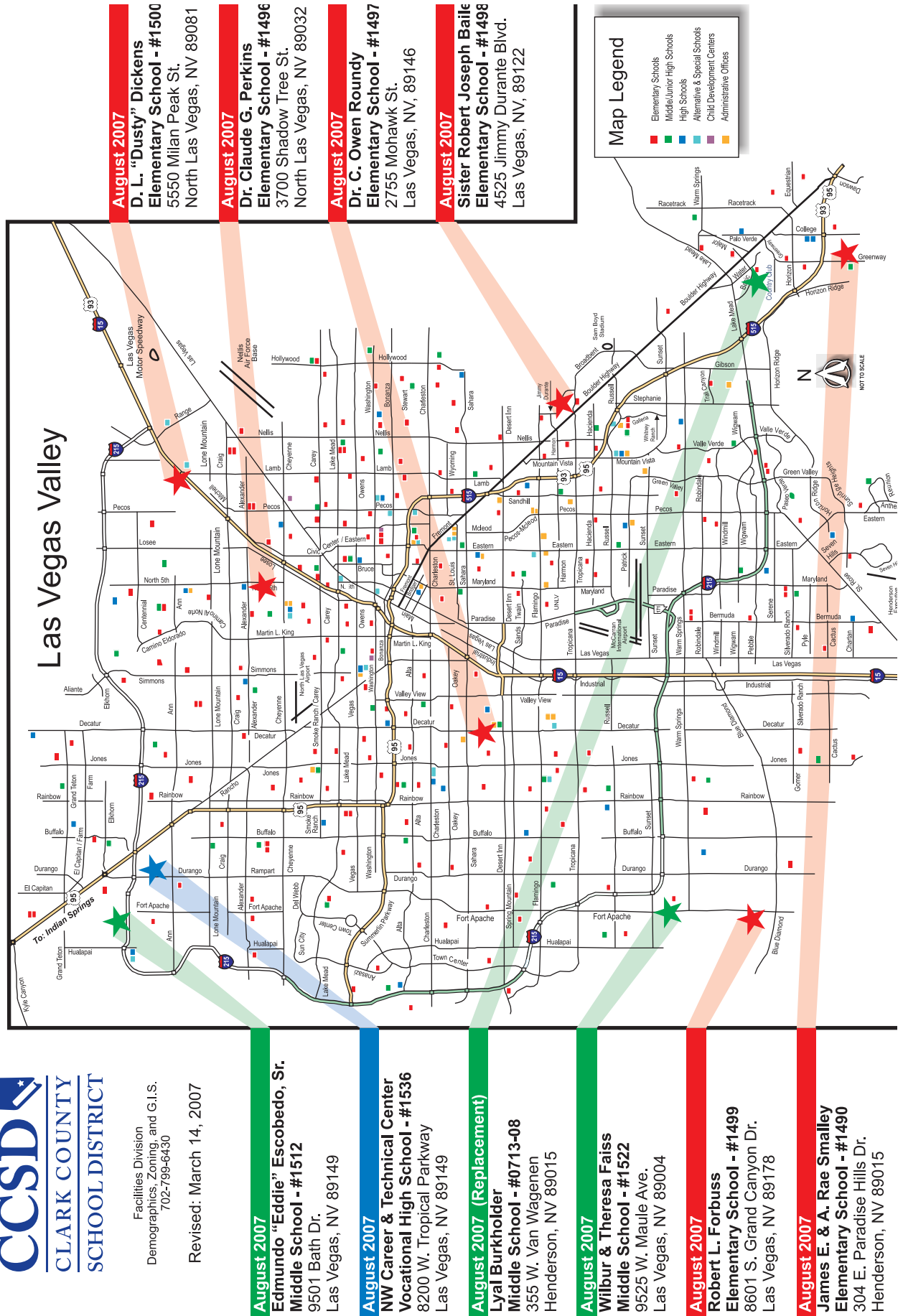
# 2007-2008 New Schools

## Clark County School District



Facilities Division  
Demographics, Zoning, and G.I.S.  
702-799-6430

Revised: March 14, 2007





## 1998 Building Program

Legislative Assembly Bill 353 (AB 353) created an opportunity for the District to offer a proactive solution to the voters of Clark County by financing public school construction and renovation as needed over the next decade without increasing the property tax rate.

Voters authorized the issuance of bonds until June 30, 2008, to be repaid within the existing property tax levy, allowing greater flexibility in responding to the imminent need to provide seats for new students and to repair and renovate existing facilities. Actual future growth and any changes to the underlying assumptions will determine the total need and required funding level. General obligation bonds may be issued under AB 353 only after such determination by the Board is made, and after receiving approval from the Clark County Oversight Panel for School Facilities and the Debt Management Commission.

In addition to property tax bonds, AB 353 provided additional sources of revenue for the District with approval of the room tax and the real property transfer tax. AB 353 provides safeguards to taxpayers through the tax freeze, more stringent debt reserve requirements, and requiring bond issuance approval by both the Oversight Panel for School Facilities and the Debt Management Commission.

On March 8, 2007, the Board approved the five-year capital plan which included a revision to the program based on updated revenue projections, enrollment projections and additional needs. The revision increased the budget for land acquisition, approved continuation of the construction of new schools, replacement schools, phased replacement of schools and transportation facilities, and increased funding for modernization of older schools.

The 1998 Capital Improvement Program includes:

- Construction of 101 new schools (61 elementary; 22 middle; 16 high schools – 5 of which are Career and Technical Education High Schools and 1 alternative high school; 1 alternative school; and 1 special school) at a cost of \$3.059 billion.
- Renovations to existing schools, including phased replacements, additions, modernizations, life cycle replacement and life/safety upgrades at a cost of \$1.076 billion.



- Land acquisition funding for future sites at a cost of \$300 million.
- Construction of 11 replacement schools as mandated by Assembly Bills 368, 396, and 499 at a cost of \$390 million.
- Construction of three regional bus yards at a cost of \$75 million.

## 1998 CAPITAL IMPROVEMENT PROGRAM - BUILDING & MODERNIZATION PLAN

### Fiscal Year 2007-08

DESCRIPTION	Program Total	% of Total Program	Number of Schools
<b>LAND ACQUISITION</b>	<b>\$300,000,000</b>	<b>6.12%</b>	
<b>NEW SCHOOL CONSTRUCTION</b>			
SPECIAL SCHOOLS/ALTERNATIVE SCHOOLS	46,725,000	0.95%	2
ELEMENTARY	1,209,945,000	24.69%	61
MIDDLE	620,815,000	12.67%	22
SENIOR HIGH	1,181,770,000	24.12%	16
<b>TOTAL NEW CONSTRUCTION</b>	<b>3,059,255,000</b>	<b>62.43%</b>	<b>101</b>
<b>REPLACEMENT SCHOOLS</b>			
ELEMENTARY	207,750,000	4.24%	8
MIDDLE	104,935,000	2.14%	2
SENIOR HIGH	77,395,000	1.58%	1
<b>TOTAL REPLACEMENT SCHOOLS</b>	<b>390,080,000</b>	<b>7.96%</b>	<b>11</b>
<b>PHASED REPLACEMENTS</b>			
ELEMENTARY	30,675,000	0.63%	3
SENIOR HIGH	110,540,000	2.26%	2
<b>TOTAL PHASED REPLACEMENTS</b>	<b>141,215,000</b>	<b>2.88%</b>	<b>5</b>
<b>ADDITIONS TO EXISTING SCHOOLS</b>			
ELEMENTARY	38,305,000	0.78%	4
MIDDLE	7,650,000	0.16%	1
SENIOR HIGH	60,835,000	1.24%	10
<b>TOTAL ADDITIONS TO EXISTING SCHOOLS</b>	<b>106,790,000</b>	<b>2.18%</b>	<b>15</b>
<b>REHAB &amp; MODERNIZATION</b>			
MODERNIZATION/UPGRADE	615,385,460	12.56%	228
FURNITURE & EQUIPMT UPGRADE/REPLACEMENT	106,184,540	2.17%	228
TECHNOLOGY UPGRADES	85,500,000	1.74%	
PORTABLES	20,000,000	0.41%	
<b>TOTAL REHAB &amp; MODERNIZATION</b>	<b>827,070,000</b>	<b>16.88%</b>	
<b>REGIONAL BUS YARDS</b>	<b>75,590,000</b>	<b>1.55%</b>	<b>3</b>
<b>TOTAL 1998 CAPITAL IMPROVEMENT PLAN</b>	<b>\$4,900,000,000</b>	<b>100.00%</b>	

## FIVE YEAR CAPITAL IMPROVEMENT PLAN

### For Fiscal Years 2006-07 Through 2010-11

1998 CAPITAL IMPROVEMENT PLAN:					
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
Land Acquisition	\$ 17,500,000	\$ 35,000,000	\$ 35,000,000	\$ 11,390,000	\$ -
New Construction:					
Alternative & Special Schools	4,000,000	22,900,000	2,510,000	-	-
Elementary Schools	160,000,000	136,900,000	111,600,000	95,425,000	22,200,000
Middle/Junior High Schools	72,000,000	13,100,000	-	-	-
High Schools	125,000,000	186,005,000	257,450,000	184,075,000	-
Replacement Schools	80,000,000	138,625,000	56,605,000	-	-
Other Facilities	20,000,000	10,000,000	10,500,000	25,255,000	-
Rehab/Modernization	95,000,000	125,000,000	126,410,000	122,580,000	-
Equipment Replacement	2,000,000	6,000,000	10,000,000	25,800,000	-
<b>FUND TOTAL</b>	<b>\$575,500,000</b>	<b>\$673,530,000</b>	<b>\$610,075,000</b>	<b>\$464,525,000</b>	<b>\$22,200,000</b>

GOVERNMENTAL SERVICES TAX FUND:					
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
New Construction					
Other Facilities	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Rehab/Modernization	30,500,000	25,000,000	25,000,000	25,000,000	25,000,000
<b>FUND TOTAL</b>	<b>\$32,000,000</b>	<b>\$26,500,000</b>	<b>\$26,500,000</b>	<b>\$26,500,000</b>	<b>\$26,500,000</b>

BUILDING AND SITES:					
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
Land Acquisition	\$ 510,000	\$ 650,000	\$ 650,000	\$ 700,000	\$ 700,000
Buildings	8,990,000	15,000,000	15,000,000	-	-
<b>FUND TOTAL</b>	<b>\$9,500,000</b>	<b>\$15,650,000</b>	<b>\$ 15,650,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>

EXTRAORDINARY MAINTENANCE & CAPITAL REPLACEMENT:					
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
Major Equipment Replacement	\$13,300,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ -
Other Expenditures	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
<b>FUND TOTAL</b>	<b>\$14,800,000</b>	<b>\$ 16,500,000</b>	<b>\$ 16,500,000</b>	<b>\$ 16,500,000</b>	<b>\$ 1,500,000</b>

As of April 30, 2007, a total of \$3.3 billion of the 1998 Capital Improvement Plan (CIP) has been expended or obligated toward contracts.

The 1998 CIP provides for the possibility of a full replacement of a building or a wing of a building as well as replacement and/or renovation of major building components once the useful life has been reached. The 1998 CIP also addresses major renovation for mandated modification and changing educational program needs. The needs of each school are determined by performing a thorough inspection of each facility. The findings of the assessment, along with mandated modification and changes to educational programs, are the determining factors in the projecting, prioritizing, and executing of the rehabilitation and modernization program.

## PROPRIETARY FUNDS

The Proprietary Funds are comprised of the Food Service Fund (Enterprise Fund) and the Graphic Arts Center and Risk Management Funds (Internal Service Funds).

### ENTERPRISE FUND

#### Food Service Fund

The District's Food Service Department constantly strives to have one of the most progressive school food programs in the nation. Responding to changing Federal regulations and customer preferences is a combination that has worked well over the years. Providing exceptional customer service is of the utmost importance.

Students, administrators, and members of the community are involved in the constant evolution of the program. Department employees take particular pride in their work and maintain a creative approach to the business of providing meals to students.



A profit and loss statement is generated monthly for each school with a kitchen, as well as for the central kitchen where lunches for urban elementary schools are prepared. Strong emphasis is placed on operating in a positive position for which the manager of each kitchen has responsibility. Eye appeal and food quality have high priority. The Department recognizes that the most important function is to meet nutritional needs of students with meals that they will find acceptable.

#### MEALS SERVED National School Lunch/Breakfast Programs Only

<u>Year</u>	<u>Breakfast</u>	<u>Lunch</u>	<u>Total Meals Served</u>
1993-94	2,692,270	9,372,255	12,064,525
1994-95	2,892,007	9,678,854	12,569,861
1995-96	3,047,275	10,102,645	13,149,920
1996-97	3,366,748	10,455,547	13,822,295
1997-98	3,567,598	11,112,889	14,680,487
1998-99	3,851,138	11,754,529	15,605,667
1999-00	4,116,113	12,629,768	16,745,881



**MEALS SERVED - CONTINUED**

<u>Year</u>	<u>Breakfast</u>	<u>Lunch</u>	<u>Total Meals Served</u>
2000-01	4,240,638	13,528,753	17,769,391
2001-02	4,508,390	15,033,890	19,542,280
2002-03	4,601,479	15,831,892	20,433,371
2003-04	5,239,479	17,023,329	22,262,808
2004-05	6,435,274	20,714,810	27,150,084
2005-06	7,003,994	22,656,531	29,660,525
2006-07 <sup>1</sup>	7,593,730	24,407,881	32,001,611

<sup>1</sup> Estimated

**Mission Statement**

We provide: A+ meals to develop healthy minds and bodies.

**Services**

The Food Service Fund is an enterprise fund used to account for food service operations that are financed and operated in a manner similar to a private business enterprise where the determination of net income is necessary for sound financial administration. The Food Service Department is expected to be self-supporting. The primary sources of revenue are cash sales and USDA subsidies. The Department serves more than 177,000 breakfasts, lunches, and snacks each day to students of the District.

**FY 2006-07 Accomplishments**

- Opened six new dish-up elementary school kitchens, two new middle schools, and one new high school
- Hired and trained the staff to order, prepare, and serve food, clean the kitchens, prepare reports and account for all activities in the kitchen
- Tested and evaluated 110 items to improve taste, quality, nutritional content and acceptability of meals
- Promoted school meals during National School Lunch Week and National School Breakfast Week and at other times during the year to encourage students to consume healthy meals
- Processed approximately 115,000 family meal applications for free or reduced price meals and reduced the time between application submission by parent and notification of approval to parent
- Served an average of 42,403 breakfasts per day on the School Breakfast Program (SBP), up from 38,225 last year, and also served an average of 133,418 lunches per day on the National School Lunch Program (NSLP), up from 124,000 during 2005-06
- Provided snacks for three SafeKey Sponsor Programs at 161 schools and established USDA After-School Snack Programs at 60 schools





- Implemented Provision 2 of the National School Lunch Program at six elementaries and one middle school
- 61 Senior Workers and 28 managers completed the Senior Worker/ Manager training program
- Provided meal service to the 100 Academy of Excellence Charter School
- Conducted back-to-school orientation and training meetings for over 1,600 Food Service employees
- Conducted focus groups in several high schools and one middle school to learn students' opinions regarding school meal quality and service
- Expanded upon the Hazard Analysis Critical Control Points (HACCP) program begun last year to insure kitchen sanitation and food safety by conducting on-going training at every managers' meeting
- Increased the use of employment agency personnel to help relieve shortages of temporary and part-time Food Service employees

### FY 2007-08 Objectives

- Continue to expand the Dish-Up program in which food is transported to an elementary school to be heated and dished up in a serving line to include newly constructed schools and existing schools as funding and logistics permit
- Continue to explore new menu items to improve the taste, quality, nutritional content, and acceptability of meals; also evaluate approximately 100 new items for possible inclusion in Food Service menus
- Continue to work with various community agencies to promote the school meals program, thereby creating positive media coverage
- Continue to promote school meals during National School Lunch Week and National School Breakfast Week, as well as other key times during the year, encouraging students to consume nutritious meals
- Process approximately 125,000 family meal applications for free or reduced price meals and reduce the time between application submission by parent and notification of approval to parent
- Evaluate the operation of Provision 2 at the 49 participating schools to determine long-term effectiveness of the program
- Increase the number of Summer Food Service Program sites as appropriate and expand upon the 92 sites now open as resources and community needs dictate
- Complete the integration of SAP software with departments of Purchasing and Warehousing, Payroll, and Human Resources
- Conduct four training classes for Food Service managers and senior workers
- Continue to expand and improve the Food Service web page
- Work with the Nevada Legislature, State Department of Education, Action for Healthy Kids, and Food Bank of Northern Nevada to improve students' access to healthy meals
- Move the Food Service office, warehouse, and central kitchen into the new facilities

**Performance Measures**

**2004-05**

**2005-06**

**2006-07<sup>1</sup>**

**National School Lunch/Breakfast Programs Only**

Breakfast	6,435,274	7,003,994	7,593,730
Lunch	<u>20,714,810</u>	<u>22,656,531</u>	<u>24,407,881</u>
<b>Total Meals Served</b>	<b><u>27,150,084</u></b>	<b><u>29,660,525</u></b>	<b><u>32,001,611</u></b>

(1) Estimated

**FOOD SERVICES FUND - SUMMARY OF INCOME, EXPENSES, AND  
CHANGES IN NET ASSETS  
For Fiscal Years 2005-06 Through 2007-08**

DESCRIPTION	2005-06		2006-07		2007-08		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
<b>Operating Income:</b>								
Sales		\$ 25,130,711		\$ 29,598,000		\$ 34,700,000	\$ 5,102,000	17.5%
<b>Operating Expenses:</b>								
Salaries	510.16	22,650,072	667.74	23,709,000	673.20	25,648,000	1,939,000	8.2%
Employee Fringe Benefits		7,850,387		8,859,000		9,678,000	819,000	9.3%
Purchased Services		2,204,371		2,247,000		4,184,000	1,937,000	86.2%
Supplies		36,444,749		47,173,000		53,023,000	5,850,000	12.4%
Property		657,772		796,000		1,395,000	599,000	75.3%
Depreciation		857,423		885,000		1,000,000	115,000	13.0%
Other Expenses		1,733,909		1,635,000		1,950,000	315,000	19.3%
<b>Total Operating Expenses</b>		<b>72,398,683</b>		<b>85,304,000</b>		<b>96,878,000</b>	<b>11,574,000</b>	<b>13.6%</b>
<b>Operating Loss</b>		<b>(47,267,972)</b>		<b>(55,706,000)</b>		<b>(62,178,000)</b>	<b>(6,472,000)</b>	<b>(11.6)%</b>
<b>Nonoperating Income:</b>								
Federal Subsidies		43,420,382		45,284,000		47,148,000	1,864,000	4.1%
Commodities Received		3,075,003		3,604,000		4,132,000	528,000	14.7%
State Subsidies		428,852		436,000		445,000	9,000	2.1%
Investment Income		655,668		725,000		795,000	70,000	9.7%
Other Income		9,312		17,000		25,000	8,000	47.1%
<b>Total Nonoperating Income</b>		<b>47,589,217</b>		<b>50,066,000</b>		<b>52,545,000</b>	<b>2,479,000</b>	<b>5.0%</b>
<b>Net Gain/(Loss)</b>		<b>321,245</b>		<b>(5,640,000)</b>		<b>(9,633,000)</b>	<b>(3,993,000)</b>	<b>(70.8)%</b>
Transfers from Other Funds		509,102		545,000		580,000	35,000	6.4%
<b>Beginning Net Assets</b>		<b>34,105,995</b>		<b>34,936,342</b>		<b>29,841,342</b>	<b>(5,095,000)</b>	<b>(14.6)%</b>
<b>Ending Net Assets</b>	<b>510.16</b>	<b>\$ 34,936,342</b>	<b>667.74</b>	<b>\$ 29,841,342</b>	<b>673.20</b>	<b>\$ 20,788,342</b>	<b>\$(9,053,000)</b>	<b>(30.3)%</b>

Food Services Fund net assets will decline by over 30% due to a planned spend down to finance anticipated increases in food purchases, utilities, and fuel costs. One-time purchases of equipment and operating supplies also contribute to the decrease. It has been recommended previously that administration either reduce net assets or decrease user charges for meals. Even with this substantial projected reduction, net assets represent over seven months of sales income for fiscal year 2008.

## INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. Budgeting for Internal Service Funds is designed to accumulate the total cost of operations for providing a particular service. Graphic Production services and Risk Management operations currently provide the activities for these funds.

### Graphic Arts Center Fund

#### Mission

Graphic Arts mission is to provide superior services and support for the students and employees of the District with a continuing commitment to improvement and education; to serve as responsible custodians of taxpayer funds, ensuring maximum value for each dollar spent; and uphold the highest ethical and legal standards, ensuring that all suppliers and customers are treated equally and fairly.

#### Services

The Center is comprised of several sections, including Graphic Design, Printing, Copying, and Forms. The Printing and Copying sections utilize large graphic machinery, including high-speed copiers and multi-color presses, to serve the District's requirements.

#### FY 2006-07 Accomplishments:

- Trained operators on new press equipment
- Began initial plans for move to new site
- Expanded variable data print service
- Increased marketing programs
- Blueprinted requirements for new GAC software

#### FY 2007-08 Objectives:

- Complete transition to ERP system
- Move to central location
- Upgrade equipment in copy section
- Develop new marketing initiatives



<u>Performance Measures</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Copy Center Income	\$ 1,990,129	\$ 1,952,759	\$ 1,904,244
Printing Income	1,161,525	1,261,232	1,408,387
Graphic Service Income	122,029	112,399	110,138
Color Copy Income	301,135	314,102	369,916
Subcontracting Income	244,625	252,747	192,475
Art and Darkroom Income	<u>206,338</u>	<u>198,387</u>	<u>190,935</u>
<b>Total Income</b>	<b>\$ 4,025,781</b>	<b>\$ 4,091,626</b>	<b>\$ 4,176,095</b>
<b>Salary Expenses</b>	<b>\$ 635,979</b>	<b>\$ 721,186</b>	<b>\$ 718,396</b>

## Risk Management Fund

### Mission Statement

The mission of the Risk Management Department is to effectively protect the District's human, financial, and physical assets and resources from the consequences of losses.

### Services

The department is responsible for identifying the risk exposures of the District and recommending the most efficient and cost effective methods for handling those exposures. Methods include transferring risk through the purchase of insurance; assisting other departments with loss control; and administering the self-insured claims for property damages, public liability, motor vehicle liability, school board legal liability, workers' compensation, boiler and machinery, and crime.

### FY 2006-07 Accomplishments:

- The Department's structure has been reorganized with new position descriptions developed that accurately reflect the work done by the District's risk management professionals. A competitive career path based upon experience and professional growth, such as insurance education provided by the American Institute for CPCU and the Insurance Institute of America, is now available to all members of the Risk Management Department.
- Addition of a Risk Control unit responsible for loss data analysis tasked with working with Facilities' Safety Inspection Services in the development of risk control measures
- Participated in the 2006 legislative audit conducted by MGT America and received a commendation for "ensuring that Risk Management costs are appropriately charged to user departments"
- Agreed to implement MGT's recommendation to "Create a safety and training function within the Risk Management Department, transferring the safety inspector positions from the Facilities Department," as well as working closely with the Facilities Department to achieve the goal of assimilating the safety inspectors' positions into the department by the target date of July 1, 2007
- Handled 1,200 property-liability (P-L) claims, all of which were handled internally by that unit
- Subrogated against at-fault third parties, collecting a total of \$272,064 as follows: \$170,000 property-liability recoveries by P-L claims unit; \$909 property-liability recoveries; and \$101,155 workers' compensation recoveries by the subrogation unit
- Handled 1,348 workers' compensation claims, approximately 398 indemnity, and 950 medical only claims
- Utilizing a preferred provider network, reduced workers' compensation medical costs by approximately \$1,050,000 when compared to the Nevada fee schedule
- Achieved an average turnaround time of 4.5 business days for initial processing of new claims when compared to the state standard of 6 business days
- Approved and paid workers' compensation provider bills within an average of 18 calendar days from receipt of bill when compared with the state standard turnaround time of 60 calendar days
- Collected \$23,913 from excess workers' compensation insurance
- Collected \$11,500 from the Nevada Subsequent Injury Fund
- Negotiated the replacement worker's compensation Third Party Administrator (TPA) contract and managed the smooth transition from the expiring TPA to the replacement TPA
- Reviewed numerous insurance-related legislative bills and provided recommendations to the District's Government Affairs Department
- Standardized field investigation procedures using MPS-prescribed parameters

**FY 2007-08 Objectives:**

- Complete the restructuring of Risk Management into District Claims, Risk Control, and the newly formed Risk Services unit with two sections: Risk Assessment Services and Employee Safety Training
- Begin developing job skills analyses on all District positions
- Implement Risk Services to address goals of protecting students, employees, and guests by launching its risk reduction and abatement program, utilizing site assessments and employee safety training in accordance with the department's mission statement
- Risk Assessment Services will implement the use of the HealthySEAT site inspection program
- Employee Safety Training will develop a District-wide training syllabi based upon job families, position descriptions, job skills analysis, and pertinent information gathered from other divisions and departments
- Continue to refine the department's structure and develop new position descriptions which permit a competitive career path for safety professionals
- Successfully obtain ISO 9001 recertification
- Negotiate a new contract for workers' compensation managed care services
- Negotiate a new contract for coordination of workers' compensation pharmacy benefits
- Assist Student Health Services with the roll-out and implementation of the Student Health Office Records initiative
- Continue to expand the usability of the Risk Management Information System (RMIS), including the use of Stars Web, to permit on-line claims reporting
- Continue to develop and document critical procedures for workers compensation, property, liability, and safety inspections
- Continue to develop and refine upper management reports of claims data in order to analyze the District's loss exposures and take corrective action when necessary

<u>Performance Measures</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Number of Workers' Comp Claims	1,206	1,238	1,348
Self-Insured Cost	\$ 4,211,571	\$ 4,626,682	\$ 4,497,922
Number of Liability Claims	1,159	1,276	1,200
Self-Insured Cost	\$ 1,672,198	\$ 1,150,839 <sup>1</sup>	\$ 2,124,986
Property/Casualty			
Insurance Premiums	\$ 2,044,783	\$ 2,534,578	\$ 3,301,296

(1) Includes \$100,000 property deductible for Roy Martin Middle School fire loss



## INTERNAL SERVICE FUNDS - SUMMARY OF INCOME, EXPENSES, AND CHANGES IN NET ASSETS

For Fiscal Years 2005-06 Through 2007-08

DESCRIPTION	2005-06 ACTUALS		2006-07 ESTIMATED ACTUALS		2007-08 FINAL BUDGET		2006-07 vs. 2007-08	
	STAFF	AMOUNT	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
<b>Operating Income:</b>								
Local Sources		\$ 18,775,258		\$ 19,514,000		\$ 20,925,000	\$ 1,411,000	7.2%
<b>Operating Expenses:</b>								
Salaries	36.80	1,661,159	44.00	1,808,000	62.50	3,077,000	1,269,000	70.2%
Employee Fringe Benefits		539,684		585,000		1,129,000	544,000	93.0%
Purchased Services		5,409,680		5,951,000		8,419,000	2,468,000	41.5%
Supplies		639,146		751,000		804,000	53,000	7.1%
Property		40,557		50,000		72,000	22,000	44.0%
Depreciation		57,085		161,000		198,000	37,000	23.0%
Other Expenses		277,583		9,138,000		11,930,000	2,972,000	30.6%
<b>Total Operating Expenses</b>		<b>8,624,894</b>		<b>18,444,000</b>		<b>25,629,000</b>	<b>7,185,000</b>	<b>39.0%</b>
<b>Operating Income (Loss)</b>		<b>10,150,364</b>		<b>1,070,000</b>		<b>(4,704,000)</b>	<b>(5,774,000)</b>	<b>(539.6)%</b>
Nonoperating Income		1,598,036		1,930,000		2,310,000	380,000	19.7%
Transfers from Other Funds		10,694		12,000		-	(12,000)	(100.0)%
Transfers to Other Funds		(10,000,000)		-		-	-	0.0%
<b>Beginning Net Assets</b>		<b>19,038,877</b>		<b>20,797,971</b>		<b>23,809,971</b>	<b>3,012,000</b>	<b>22.3%</b>
<b>Ending Net Assets</b>	<b>36.80</b>	<b>\$ 20,797,971</b>	<b>44.00</b>	<b>\$ 23,809,971</b>	<b>62.50</b>	<b>\$ 21,415,971</b>	<b>\$ (2,394,000)</b>	<b>(10.1)%</b>

The decrease of almost \$2.4 million in the Internal Service Funds ending net assets is a result of an anticipated 5% increase in excess liability premiums, increases in risk assessment services, and one-time purchases of software and related equipment. The Risk Management Department also has significant staffing increases for safety inspection and risk control positions that were identified in an external audit.

Even with this scheduled draw down in net assets, the fund still maintains more than a one year reserve of projected operating income. It is anticipated that liability premiums may need to be increased during the 2009 fiscal year.



## **Allocations and Schedules**

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## EXPLANATION OF BUDGET ALLOCATIONS

The budget regulation adopted by the Board on June 28, 2001, specifies in Regulation 3130 that:

“Procedures should be developed to ensure that the General Fund resources of the Clark County School District are used to support a basic instructional program consistent with the Global Ends of the Board of School Trustees and to ensure that budget accounts will be properly managed.”

In order to implement this statement, formulas for the allocation of personnel and supplies are used. These formulas cover the major items of salaries and supplies. Positions not covered by formulas are specifically authorized by Board action on the budget.



Salary schedules and formulas for the allocation of salaries and supplies are provided on the following pages.

Nine, ten, and eleven-month support staff employees are reflected as a percentage of full FTEs. The following table can be used to determine full-time equivalents:

### FULL TIME EQUIVALENTS - CALCULATION

**Fiscal Year 2007-08**

Hours Per Day	Employment Months			
	Nine	Ten	Eleven	Twelve
1.0	0.09	0.11	0.11	0.13
1.5	0.14	0.16	0.17	0.19
2.0	0.19	0.21	0.23	0.25
2.5	0.23	0.26	0.29	0.31
3.0	0.28	0.32	0.34	0.38
3.5	0.33	0.37	0.40	0.44
4.0	0.37	0.42	0.46	0.50
4.5	0.42	0.47	0.52	0.56
5.0	0.46	0.53	0.57	0.63
5.5	0.51	0.58	0.63	0.69
6.0	0.56	0.63	0.69	0.75
6.5	0.60	0.68	0.75	0.81
7.0	0.65	0.74	0.80	0.88
7.5	0.70	0.79	0.86	0.94
8.0	0.74	0.84	0.92	1.00

**ANNUAL TEACHER SALARY SCHEDULE****Fiscal Year 2007-08**

	CLASS A	CLASS B	CLASS C	CLASS D	CLASS E	CLASS F	CLASS G
STEP	B.A.	B.A. + 16	B.A. + 32	M.A.	M.A. + 16	M.A. +32	PH.D.
1 <sup>1</sup>	\$30,905	\$32,726	\$34,532	\$36,354	\$38,165	\$39,976	\$40,476
2 <sup>1</sup>	32,321	34,131	35,948	37,761	39,576	41,627	42,127
3	33,734	35,542	37,356	39,171	40,988	43,287	43,787
4	35,142	36,952	38,770	40,582	42,404	44,940	45,440
5	36,552	38,370	40,179	41,996	43,812	46,595	47,095
6	37,966	39,779	41,591	43,406	45,217	48,243	48,743
7	39,372	41,188	43,002	44,818	46,630	49,899	50,399
8		42,603	44,425	46,227	48,042	51,552	52,052
9			45,825	47,640	49,455	53,205	53,705
10			47,236	49,050	50,863	54,859	55,359
11			48,648	50,466	52,275	56,510	57,010
12						58,268	58,768
13						59,814	60,314
14						61,808	62,308
15						63,044	63,544
16						64,305	64,805

(1) As of 2006-07 new employees start on row 3

**DEFINITION OF CLASSES:****CLASS A** - Bachelor's degree and valid Nevada certification for the level or subject taught**CLASS B** - Bachelor's degree plus 16 increment growth units and valid Nevada certification for the level or subject taught. Units must be taken after receipt of bachelor's degree.**CLASS C** - Bachelor's degree plus 32 increment growth units and valid Nevada certification for the level or subject taught**CLASS D** - Master's degree from an accredited institution in a field pertinent to position and valid Nevada certification for level or subject taught**CLASS E** - Master's degree plus 16 increment growth units and valid Nevada certification for level or subject taught. Units must be taken after receipt of master's degree.**CLASS F** - Master's degree plus 32 increment growth units and valid Nevada certification for level or subject taught**CLASS G** - Doctorate degree from an accredited institution in a field pertinent to position and valid Nevada certification for level or subject taught

Licensed employees completing the following years of District service will be eligible for longevity compensation for which PERS contributions will be made:

<u>District Service</u>	<u>Amount</u>
10-15	\$ 500
16-20	550
21-25	800
26+	1,100

## PROFESSIONAL COMPENSATION

- Only advanced degrees awarded by an accredited institution recognized by the Commission on Professional Standards in Education in a field pertinent to the position and valid in their entirety for Nevada certification for level and subject taught will be recognized for advancement on the salary schedule.
- The basis of the professional schedule is the Bachelor's degree or its recognized equivalent. Only units secured after the requirements for the degree have been completed for the degree, except in fields certified in writing by the Human Resources Division of critical need in upper division or graduate courses recognized by the Commission on Professional Standards in Education, will be recognized for placement in Classes B, C, D, E, F, and G. Increment growth units are granted for approved in-service courses or workshops approved by the Human Resources Division to upgrade or improve the educational program.
- Teachers hired to teach the 2007-08 school year shall receive a maximum of nine years qualifying experience (Step 10) and be placed in the appropriate class column. At the option of the District, teachers hired to provide service in the areas of bilingual education and specialty licensed areas of special education, specifically excluding resource room and GATE, may exceed the maximum.

## TEACHER DUTY DAYS

### Teacher Work Year

The work year of the employees covered by the classroom teacher salary schedule (other than new personnel who may be required to attend five additional orientation days) shall consist of not more than 184 school days and shall be distributed according to the calendar determined and officially adopted by the Board.

### Hours of Work

Employees on the teachers' salary schedule shall be required to work at the school premises a regular workday of seven hours and eleven minutes, including the 30-minute, duty-free lunch period that is provided.

In addition to their regular teaching contract, teachers have the opportunity to earn extra compensation in the following areas:



A. Senior High School - Extended Day Pay	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
Head Football (M)	9.3%	\$2,874	1
Head Basketball (M)	9.3%	2,874	1
Head Baseball (M)	7.9%	2,441	1
Head Track (M)	8.4%	2,596	1
Head Wrestling (M)	8.4%	2,596	1
Head Soccer (M)	7.9%	2,441	1
Head Tennis (M)	5.4%	1,669	1
Head Golf (M)	5.6%	1,731	1





Senior High School - Extended Day Pay Continued	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
Head Cross Country (M)	6.8%	\$2,102	1
Head Swimming (M)	6.3%	1,947	1
Head Volleyball (M)	7.5%	2,318	1
Assistant Football (M)	7.0%	2,163	AAAA-6, AAA-5, AA-4, A-4
Assistant Basketball (M)	7.0%	2,163	2
Assistant Baseball (M)	6.1%	1,885	2
Assistant Track (M)	6.3%	1,947	AAAA-2, AAA-2, AA-1, A-1
Assistant Wrestling (M)	6.3%	1,947	AAAA-2, AAA-2, AA-1, A-1
Assistant Soccer (M)	5.9%	1,823	1
Assistant Volleyball (M)	6.1%	1,885	1
9th Grade Basketball (M)	4.3%	1,329	1
9th Grade Volleyball (M)	3.8%	1,174	1
9th Grade Basketball (W)	4.3%	1,329	1
9th Grade Volleyball (W)	3.8%	1,174	1
Head Bowling (M & W)	6.5%	2,009	1
Head Basketball (W)	9.3%	2,874	1
Head Volleyball (W)	7.5%	2,318	1
Head Softball (W)	7.9%	2,441	1
Head Track (W)	8.4%	2,596	1
Head Soccer (W)	7.9%	2,441	1
Head Tennis (W)	5.4%	1,669	1
Head Golf (W)	5.6%	1,731	1
Head Cross Country (W)	6.8%	2,102	1
Head Swimming (W)	6.3%	1,947	1
Assistant Basketball (W)	7.0%	2,163	2
Assistant Volleyball (W)	6.1%	1,885	2
Assistant Softball (W)	6.1%	1,885	2
Assistant Track (W)	6.3%	1,947	AAAA-2, AAA-2, AA-1, A-1
Assistant Soccer (W)	5.9%	1,823	1
Band <sup>1</sup> (Over 500)	9.7%	2,998	1
Band <sup>1</sup> (Under 500)	8.2%	2,534	1
Chorus <sup>1</sup>	6.3%	1,947	1
Mariachi/Guitar <sup>1</sup> (Over 500)	4.3%	1,329	1
Mariachi/Guitar <sup>1</sup> (Under 500)	4.0%	1,236	1
Yearbook <sup>1</sup>	7.5%	2,318	1
Drama/Theatre <sup>1</sup>	8.0%	2,472	1

Senior High School - Extended Day Pay Continued	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
Newspaper <sup>1</sup>	5.6%	\$1,731	1
Pep Club <sup>1</sup>	3.2%	989	1
Cheerleader <sup>1</sup>	5.8%	1,792	1
JV/9th Grade Cheerleader <sup>1</sup>	4.3%	1,329	1
Forensics/Speech Club <sup>1</sup>	5.7%	1,762	1
Dance/Drill Team <sup>1</sup>	4.7%	1,453	1
Student Council <sup>1</sup>	8.0%	2,472	1
Key Club <sup>1</sup>	3.0%	927	1
Human Relations <sup>1</sup>	3.0%	927	1
Varsity Quiz <sup>1</sup>	4.3%	1,329	1
Athletic Director <sup>1</sup>	10.4%	3,214	1
Orchestra <sup>1</sup>	6.0%	1,854	1
Chess Club <sup>1</sup>	4.3%	1,329	1
FBLA <sup>1</sup>	4.3%	1,329	1
Science Bowl <sup>1</sup>	2.8%	865	1
Honor Society <sup>1</sup>	3.0%	927	1
ROTC <sup>1</sup>	6.1%	1,885	2
DECCA <sup>1</sup>	4.3%	1,329	1
VICA <sup>1</sup>	4.3%	1,329	1
FCCLA <sup>1</sup>	4.3%	1,329	1

(1) Does not qualify for years of experience

The year of experience stipend for athletics shall be based on the Index, Class A, Step 1 Base Salary as follows:

<u>Teaching Experience</u>	<u>Percent of Class A Step 1 - Base Salary</u>	<u>Yearly Rates</u>
1-3	.39%	\$121
4-6	.78%	241
7-9	1.17%	362
10-12	1.16%	482
13 or Over	1.95%	603

B. Middle School - Extended Day Pay	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
7th/8th Grade Basketball (M)	4.2%	\$1,298	1
7th/8th Grade Softball (M)	3.9%	1,205	1
7th/8th Grade Tennis (M & W)	2.7%	834	1
7th/8th Grade Track (M)	3.3%	1,020	1

Middle School - Extended Day Pay Continued	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
7th/8th Grade Basketball (W)	4.2%	\$1,298	1
7th/8th Grade Volleyball (W)	3.8%	1,174	1
7th/8th Grade Track (W)	3.3%	1,020	1
7th/8th Grade Softball (W)	3.9%	1,205	1
Band <sup>1</sup>	6.3%	1,947	1
Chorus <sup>1</sup>	4.2%	1,298	1
Newspaper <sup>1</sup>	3.8%	1,174	1
Human Relations <sup>1</sup>	2.8%	865	1
Forensics <sup>1</sup>	2.8%	865	1
Yearbook <sup>1</sup>	2.8%	865	1
Orchestra <sup>1</sup>	4.0%	1,236	1
Cheerleader <sup>1</sup>	2.8%	865	1
Drama <sup>1</sup>	2.8%	865	1
Dance/Drill Team <sup>1</sup>	2.8%	865	1
Chess Club <sup>1</sup>	2.8%	865	1
Honor Society <sup>1</sup>	2.8%	865	1
FBLA <sup>1</sup>	2.8%	865	1
Student Council <sup>1</sup>	3.8%	1,174	1
Mariachi/Guitar <sup>1</sup>	4.0%	1,236	1
JV Quiz <sup>1</sup>	2.8%	865	1

(1) Does not qualify for years of experience

Schools may utilize two volunteer coaches per team per session. The following positions are in addition to any volunteer coaches: statisticians, video personnel, student teachers, and athletic trainers.

## C. Payment for Directing Intramural Programs

### 1. Determination of Intramural Allotment to Schools

The amount of funds available to secondary schools for extended day pay to direct intramural programs shall be based on projected student enrollment at the rate of 92¢ per student. Allotments will be based on the actual October 1 enrollment. No secondary school shall receive less than \$495.

### 2. Determination of Payment to Individual Teachers

Extended day pay for directing intramural activities will be based on the number of days per week an activity is supervised throughout the school year according to the following guidelines:



<u>Number of Days Per Week Directing Activity</u>	<u>Number of Weeks</u>	<u>Total Amount</u>
1	36	\$ 275
2	36	549
3	36	825
4	36	1,099
5	36	1,374

### D. Extra Pay for Licensed Personnel in Special Categories:

#### 1. Secondary Counselors

Each full-time counselor shall be assigned nine additional days of service at the employee's daily rate of pay. PERS and other legally required contributions shall be made for these days from the negotiated salary package.

#### 2. Librarians

Librarians shall be assigned additional days of service to be paid at the employee's daily rate of pay according to the following formula:

<u>Projected Enrollment</u>	<u>Additional Days Allotted</u>
Under 500	3.5
500 – 999	7.0
1,000 – 1,499	10.5
1,500 and over	14.0

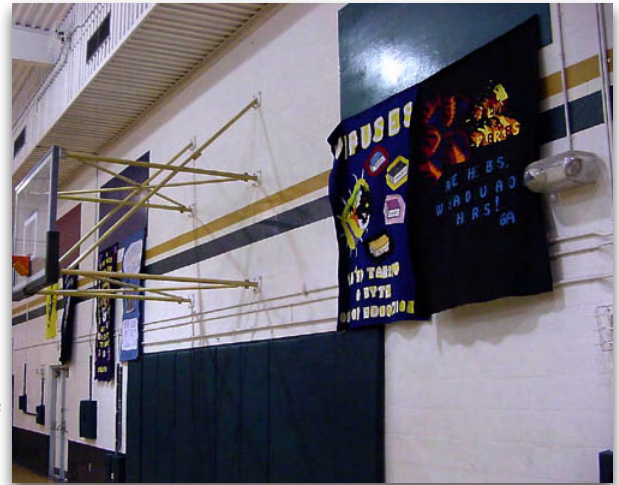
The additional days may be broken down in additional hours upon agreement between the librarian and the principal according to the following schedule:

3.5 days or 24.5 hours at hourly rate  
 7.0 days or 49.0 hours at hourly rate  
 10.5 days or 73.5 hours at hourly rate  
 14.0 days or 98.0 hours at hourly rate

PERS and other legally required contributions shall be made for these days.

#### 3. Occupational Teachers

Teachers who are full-time teachers of occupational subjects and hold occupational licensure with an endorsement in business and industry and meet the following requirements in the area taught shall receive \$682 in addition to their base contract salary:



A trade and technical work experience background which includes three years of continuous paid experience at the journeyman level in addition to three to five years at the apprentice learning level. This provision applies only to teachers employed as vocational teachers prior to the 1977-78 school year.

#### 4. Teachers Requiring Special Licensing (Psychologist, Speech Therapists, Special Ed. Teachers, and Nurses)

Teachers assigned to these specialist areas who hold proper licensing shall receive \$220 in addition to their base contract salary. This provision shall apply only to teachers employed in these positions prior to the 1977-78 school year.

#### 5. Teachers Assigned to Remote Areas

Teachers assigned to schools in remote or isolated areas shall receive an incentive allotment of \$2,000 in addition to their base contact salary. Following are areas of the Clark County applicable to remote pay:



Goodsprings  
Indian Springs  
Southern Nevada Correctional Center  
Southern Nevada Desert Correctional Center  
Laughlin  
Moapa Valley  
Mt. Charleston  
Sandy Valley  
Searchlight  
Spring Mountain  
Virgin Valley

Effective with the 1992-93 school year, teachers at Blue Diamond will no longer receive remote pay. Those teachers employed at Blue Diamond prior to the 1992-93 school year shall continue to receive remote pay as long as they are employed at Blue Diamond.

#### 6. Responsible Teachers

A small school with a staff of one to four teachers shall have one teacher designated as the responsible teacher. Responsible teachers shall receive additional pay added to their base contract salary according to the following formula added to their base contract:

<u>Number of Teachers</u>	<u>Additional Pay as a Fraction of Teacher's Contract Salary</u>
1	1/25
2	1/20
3	1/15
4	1/10



## 7. School Bankers

Teachers assigned as school bankers to provide banking and accounting services at athletic events at senior high schools shall be compensated at the rate of \$10 per hour. The maximum number of assigned hours per event shall be based on student enrollment as indicated below:

1,200 or more	4 hours
1,199 – 600	3 hours
599 and below	2 hours

## 8. Speech Therapists, Nurses, and Psychologists

Teachers in these specialist areas assigned to year-round schools shall be given one year at a time extended contracts with PERS paid.

## E. Extra Pay for Instructional Services

<u>Activity</u>	<u>Hourly Rate</u>
1. Continuing Education Instruction	\$22
2. In-Service Training Instruction	22
3. Summer School	22
4. Graduate Incentive Program	22
5. Other Approved Instructional Services:	
a. Homebound Extended Day Teachers	22
b. Itinerant Teachers	22
c. Committees, Task Forces, PDE Instructors	22
d. Approved Instructional Services (not listed)	22
6. Extra Duty Teaching Assignments:	
a. Early Bird/Late Bird }	Teacher's Contract Hourly Rate of Pay
b. "Behavior School" Instruction }	
c. "Sunset High School" Instruction }	
d. Juvenile Court School Programs }	
e. Purchased Preparation Period }	
f. Extended School Year, Summer }	



## F. Extra Pay for Ticket Takers and Sellers

Varsity Athletic Contests	\$10.00 per hour
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## G. Funds for Additional Extended Day Student Activities

Name of School	Amount	Name of School - Continued	Amount
Advanced Technologies Academy	\$2,500	Cashman Middle School	1,500
Arbor View High School	2,500	Cortney Middle School	1,500
Area Technical Trade Center	1,500	Cram Middle School	1,500
Basic High School	2,500	Escobedo Middle School	1,500
Bonanza High School	2,500	Faiss Middle School	1,500
Boulder City High School	1,500	Fertita Middle School	1,500
Canyon Springs High School	2,500	Findlay Middle School	1,500
Centennial High School	2,500	Fremont Middle School	1,500
Chaparral High School	2,500	Garrett Middle School	1,500
Cheyenne High School	2,500	Garside Middle School	1,500
Cimarron-Memorial High School	2,500	Gibson Middle School	1,500
Clark High School	2,500	Greenspun Middle School	1,500
Coronado High School	2,500	Guinn Middle School	1,500
Del Sol High School	2,500	Harney Middle School	1,500
Desert Pines High School	2,500	Hughes Middle School	1,500
Durango High School	2,500	Hyde Park Middle School	1,500
Eldorado High School	2,500	Johnson Middle School	1,500
Foothill High School	2,500	Johnston Middle School	1,500
Green Valley High School	2,500	Keller Middle School	1,500
Indian Springs Junior/Senior High School	1,000	Knudson Middle School	1,500
Las Vegas Academy	1,500	Lawrence Middle School	1,500
Las Vegas High School	2,500	Leavitt Middle School	1,500
Laughlin High School	1,500	Lied Middle School	1,500
Legacy High School	2,500	Lyon Middle School	1,500
Liberty High School	2,500	Mack Middle School	1,500
Moapa Valley Senior High School	1,500	Mannion Middle School	1,500
Mojave High School	2,500	Martin Middle School	1,500
Northwest Career & Technical Academy	2,500	Miller Middle School	1,500
Palo Verde High School	2,500	Molasky Middle School	1,500
Rancho High School	2,500	Monaco Middle School	1,500
Sandy Valley Junior/Senior High School	1,000	O'Callaghan Middle School	1,500
Shadow Ridge High School	2,500	Orr Middle School	1,500
Sierra Vista High School	2,500	Robison Middle School	1,500
Silverado High School	2,500	Rogich Middle School	1,500
Southern Nevada Vocational-Technical Center	2,500	Saville Middle School	1,500
Spring Valley High School	2,500	Sawyer Middle School	1,500
Valley High School	2,500	Schofield Middle School	1,500
Virgin Valley Junior/Senior High School	1,500	Sedway Middle School	1,500
Western High School	2,500	Silvestri Middle School	1,500
Bailey Middle School	1,500	Smith Middle School	1,500
Becker Middle School	1,500	Swainston Middle School	1,500
Bridger Middle School	1,500	Tarkanian Middle School	1,500
Brinley Middle School	1,500	Von Tobel Middle School	1,500
Brown Middle School	1,500	Webb Middle School	1,500
Burkholder Middle School	1,500	West Preparatory Academy	1,500
Cadwallader Middle School	1,500	White Middle School	1,500
Canarelli Middle School	1,500	Woodbury Middle School	1,500
Cannon Middle School	1,500	<b>Total</b>	<b>\$172,500</b>

Three hundred dollars shall be allocated to each elementary school and Prime Six School, Helen J. Stewart, Variety School, John F. Miller, and Spring Mountain. Each Community College High School and each alternative campus in the six regions shall be allocated \$600 to be used for payment to the licensed personnel supervisor of all extended day student activities.

## BUDGET FORMULAS FOR ALLOCATING LICENSED SCHOOL PERSONNEL

The following formulas are used in developing the General and Special Education Funds staffing levels for budgetary purposes. Staffing assignments to individual schools may vary slightly at the discretion of the Region Superintendents, Associate Superintendent of the Superintendent's Schools, Deputy Superintendent of Instruction, Deputy Superintendent of Student Support Services, or the Chief Human Resources Officer.

### A. Principals (307)

Each school of eight or more teachers will have budgeted one full-time principal. (Teaching principals and responsible teachers will be budgeted by unit as specified in District regulations.)

### B. Assistant Principals (397)

Elementary Schools--Each elementary school over 500 student enrollment and each Prime 6 school will be budgeted one full-time assistant principal. The number of positions calculated in this fashion constitutes a District-wide full-time equivalency cap. Actual assignment of these FTEs is determined by the Deputy Superintendent of Instruction but may not exceed the total FTE number.

Middle Schools—Each middle school of 600 student enrollment and all rural schools will have budgeted one full-time assistant principal. Two assistant principals will be budgeted when the enrollment reaches 1,500 or more.

Senior High Schools—Only full-time assistant principals will be budgeted. One assistant principal will be budgeted for all rural schools or when enrollment reaches 500 students. Two assistant principals will be budgeted when the enrollment reaches 1,300 students. Three assistant principals will be budgeted when enrollment reaches 1,800 students. Schools with an enrollment of 2,900 students or more will be eligible for four assistant principals.

### C. Deans (174)

Middle Schools—All middle schools except rural schools will staff at least one dean. Two deans will be added when total enrollment reaches 1,300 students.

Senior High Schools—All senior high schools except rural schools will be budgeted for at least one dean. Schools with an enrollment of 1,300 students or more will be budgeted two deans. Three deans will be budgeted when enrollment reaches 2,800 or more students.



## D. Classroom Licensed Staff (11,798.96 including prep periods)

FY 2007-08 budget development staffing ratios:

- Kindergarten: 1 licensed staff member for each 52 students.
- Grades 1-2: 1 licensed staff member for each 16 students.
- Grade 3: 1 licensed staff member for each 19 students.
- Grades 4-5: 1 licensed staff member for each 30 students.
- Grades 6-12: 1 licensed staff member for each 32 students.

## E. In addition to regular staffing formulas, additional licensed positions are budgeted for the following purposes:

1. 2,432.54 licensed positions to instruct special education students.
2. 108 licensed positions to supplement the staff at the small, rural schools and provide school-to-school rounding adjustments.
3. 97 licensed positions to handle extra music needs of middle school students.
4. 281 licensed positions to supplement the state's class size reduction program.
5. 196.5 licensed positions to instruct second language students.
6. 203.2 licensed positions to serve as educational/computing specialists.
7. 144.5 licensed positions for special assignment (i.e., Prime 6, Reading Recovery Trainers, court orders, etc.)



## F. Counselors (564)

Elementary Schools—The Board has approved establishing a goal of adding 15 elementary counselors each year until elementary schools have a counselor for every school over 500 enrollment. An increase was not included in this year's development due to budgetary constraints.

Middle Schools—Counselors are budgeted for each middle school on the basis of one counselor for each 500 students or major fraction thereof based upon the fall enrollment. Evaluation of the number of counselors for middle schools will be made only once each year after the second week of the fall semester.

Senior High Schools—Counselors are budgeted to each senior high school on the basis of one counselor for each 400 students or major fraction thereof based upon the fall enrollment. Evaluation of the number of counselors for senior high schools will be made only once each year after the second week of the fall semester.

## G. Library Services (291.5)

- Elementary schools with enrollment of at least 400 students shall be allocated one licensed staff unit (195).
- Each middle school shall be allocated one licensed staff unit (58).
- Senior High schools shall be allocated extra days of library services based upon the following enrollment (38.5):

Under 500 students	3.5 days
500 to 999 students	7.0 days
1,000 to 1,499 students	10.5 days
1,500 or more students	14.0 days



## H. Homebound Teachers (19.50)

One teacher is budgeted to assist homebound students at the ratio of one for each 16,000 students or major fraction thereof.

## I. Psychologists (170.00)

One school psychologist is budgeted for each 1,825 students or major fraction thereof.

## J. Nurses (170.00)

One school nurse is budgeted for each 1,825 students or major fraction thereof.

## K. Speech/Language Pathologists (288.00)

Speech/language pathologists are to be budgeted based on the prior school year's ratio of actual student caseloads to actual handicapped enrollment. The resultant ratio (actual) is applied to the current school year's estimated handicapped enrollments to determine estimated caseloads. The estimated caseloads are then divided by the maximum caseload mandate to determine speech therapist/pathologist requirements.



## L. Summary of Pupil/Teacher Ratio Calculations - District-wide

Regular classroom staffing	(Section D)	=	11,798.96	
District pupil/teacher ratio	(303,984.4 ÷ 11,798.96)	=		<b>25.76</b>
Regular classroom staffing with additional positions	(Sections D and E)	=	15,261.70	
District pupil/teacher ratio	(303,984.4 ÷ 15,261.70)	=		<b>19.92</b>
District licensed - all positions	(Sections D through K)	=	16,764.70	
District pupil/teacher ratio	(303,984.4 ÷ 16,764.70)	=		<b>18.13</b>

**Note:** The 1990-91 Legislature provided funds toward reducing the pupil/teacher ratio in the early elementary grades (1-2). Additional funds were provided during the 1996-97 school year toward reducing the pupil-teacher ratio in third grade. The class size reduction funds and positions for 2006-07 are being channeled through the Special Revenue Funds, and therefore, are not reflected in the above calculations.



## SECONDARY MAGNET SCHOOL FORMULA ENHANCEMENTS

As a result of varying length of day and program requirements, magnet schools within the District require additional enhancement appropriations. This necessitates adjustments to classroom staffing, recruiting counselors, and an available pool from which the Associate Superintendent, Superintendent's Schools may draw to provide staffing for necessary school administrative support services.

The current budget for magnet school programs is developed from a student-teacher ratio of 30:1. The Advanced Technologies Academy (ATA) was constructed with classroom sizes of 20 students per classroom. Because of this room configuration, a student-teacher ratio of 20:1 will be retained at ATA. A recruiting counselor is provided for each secondary school that has magnet programs. Senior high school recruiting counselor positions are staffed starting November 1 preceding the start of the magnet school's initial opening. Middle school recruiting counselors begin at the end of the first semester of the preceding year.

The Superintendent's Schools will be allocated \$120,000 multiplied by the number of secondary magnet schools. These funds are available for allocation to schools for the purpose of providing additional licensed, administrative, and/or support staff-adjunct staffing and services.

# ADMINISTRATIVE TITLES & SALARY RANGES

Fiscal Year 2007-08

Class Title	Range	Class Title	Range
Superintendent of Schools	XX	Principal, Southern Nevada Vocational-Technical Center <sup>2</sup>	44
General Counsel	51 <sup>1</sup>	Director II, Administrative Training and Staff Development	43
Deputy Superintendent, Instruction Services	50	Director II, Budget	43
Deputy Superintendent, Student Support Services	50	Director II, Career and Technical Education	43
Deputy Superintendent, Chief Financial Officer	50	Director II, Central Information Services	43
Chief Human Resources Officer	48	Director II, Demographics, Zoning, and GIS	43
Associate Superintendent, Education Services	47	Director II, Diversity and Affirmative Action Program	43
Associate Superintendent, Facilities	47 <sup>1</sup>	Director II, Education Services	43
Associate Superintendent, Superintendent's Schools	47	Director II, Employee-Management Relations	43
General Manager, Vegas PBS	47 <sup>1</sup>	Director II, English Language Learners Program	43
Region Superintendent	47	Director II, ERP Change Management	43
Academic Manager, Assessment and Accountability	46	Director II, Equity and Diversity Education	43
Academic Manager, Select Schools	46	Director II, Facilities and Bond Fund Financial Management	43
Academic Manager, Professional Practice and Improvement	46	Director II, Facilities Manager	43
Assistant Region Superintendent	46 <sup>1</sup>	Director II, Guidance and Counseling	43
Assistant Superintendent, Curriculum and Professional Development	46 <sup>1</sup>	Director II, Internal Audit	43
Assistant Superintendent/Chief Technology Officer	46 <sup>1</sup>	Director II, K-12 Literacy	43
Assistant Superintendent, Business	46	Director II, K-12 Math, Science, and Instructional Technology	43
Assistant Superintendent, Student Support Services	46	Director II, Teacher Development	43
Chief of Staff	46 <sup>1</sup>	Director II, Licensed Personnel	43
Chief of School Police	46	Director II, Magnet Schools and Distance Education	43
Assistant General Counsel	45 <sup>1</sup>	Director II, Networking Services	43
Director IV, Construction Management	45	Director II, Real Property Management	43
Director IV, Curriculum and Instruction	45	Director II, Region Based Support Services	43
Director IV, Education Services	45	Director II, Region Special Education	43
Director IV, Enterprise Resource Planning Project	45	Director II, Related Services	43
Director IV, Facilities Planning and Design	45	Director II, Research and Accountability	43
Director IV, Human Resources	45 <sup>1</sup>	Director II, Risk Management	43
Director IV, Instructional Support	45	Director II, School Safety and Crisis Management	43
Director IV, Student Athletics and Activities	45	Director II, Special Education Programs and Projects	43
Director IV, Support Services	45	Director II, Support Staff Personnel	43
Principal, Senior High School	43 - 45	Director II, Technical Resources	43
Director III, Accounting	44	Director II, Title I Services	43
Director III, Assessment and Accountability	44	Director II, User Support Services	43
Director III, Education Media Services	44	Police Captain	43
Director III, Compliance and Monitoring	44	Principal, Elementary School <sup>2</sup>	41 - 43
Director III, Food Service	44	Principal, Special Education Schools <sup>2</sup>	42 - 43
Director III, Government and Community Relations	44	Principal, Boulder City High School <sup>2</sup>	43
Director III, Maintenance	44	Principal, Indian Springs High School <sup>2</sup>	43
Director III, Purchasing and Warehousing	44	Principal, Laughlin High School <sup>2</sup>	43
Director III, Quality Assurance	44	Principal, Moapa Valley High School <sup>2</sup>	43
Director III, Regional Professional Training Program	44	Principal, Virgin Valley High School <sup>2</sup>	43
Director III, Special Projects and Renovation Services	44	Deputy Assistant General Counsel	42 <sup>1</sup>
Director III, Transportation	44	Director I, Academic Support and Community Service	42
Principal, Elementary School	42 - 44	Director I, Administrative Personnel Operations	42
Principal, Junior High/Middle School <sup>2</sup>	41 - 44	Director I, Adult Education Programs	42
Principal, Las Vegas Academy of International Studies and Performing Arts	44	Director I, Adult Language Acquisition Services	42
		Director I, Alternative and Wraparound Services	42

Class Title	Range	Class Title	Range
Director I, Communications Office	42	Coordinator IV, Bus Operations	41
Director I, Compliance and Monitoring	42	Coordinator IV, Central Information Services	41
Director I, Contracts and Construction Management	42	Coordinator IV, Child Find Project	41
Director I, Development, Vegas PBS	42	Coordinator IV, Demographics and Zoning	41
Director I, Development and Innovation	42	Coordinator IV, Development and Innovation	41
Director I, Early Childhood	42	Coordinator IV, Employee-Management Relations	41
Director I, Education Services	42	Coordinator IV, Engineering Services	41
Director I, Energy Management	42	Coordinator IV, English Language Learner Programs	41
Director I, Engineering Services	42	Coordinator IV, ERP Project Training Manager	41
Director I, English Language Learners Program	42	Coordinator IV, Expulsion Due Process-Trial Enrollments	41
Director I, Fiscal Accountability, Special Education	42	Coordinator IV, Facility Programming	41
Director I, Food Service	42	Coordinator IV, Facility Requirements	41
Director I, Government Affairs	42	Coordinator IV, Food Service Financial Management	41
Director I, Grants Development and Administration	42	Coordinator IV, Gifted and Talented Education	41
Director I, Health Services	42	Coordinator IV, Guidance and Counseling	41
Director I, Inspection Services	42	Coordinator IV, Health Services	41
Director I, Instruction and Facility Administration	42	Coordinator IV, Information Technology Security Office	41
Director I, Licensed Personnel	42	Coordinator IV, K-12 Math, Science, and Instructional Technology	41
Director I, Low Incidence Disabilities	42	Coordinator IV, K-12 Special Education	41
Director I, Maintenance	42	Coordinator IV, Licensed Personnel	41
Director I, Maintenance Manager	42	Coordinator IV, Literacy Innovative Programs	41
Director I, Operations	42	Coordinator IV, Low Incidence Disabilities	41
Director I, Production, Vegas PBS	42	Coordinator IV, Magnet Schools	41
Director I, Professional Development, Special Education	42	Coordinator IV, Mechanical Systems and Equipment	41
Director I, Psychological Services	42	Coordinator IV, Modernization Services	41
Director I, Purchasing and Warehousing	42	Coordinator IV, New Construction	41
Director I, Safety and Environmental Services	42	Coordinator IV, Occupational and Physical Therapy Services	41
Director I, School-Community Partnership Program	42	Coordinator IV, Payroll and Employee Benefits	41
Director I, Security Systems, School Police Services	42	Coordinator IV, Pre-service Administrative Leadership	41
Director I, Speech/Language Therapy Services	42	Coordinator IV, Property and Liability Claims	41
Director I, Student Athletics	42	Coordinator IV, Psychological Services	41
Director I, Superintendent's Office	42	Coordinator IV, Purchasing and Warehousing	41
Director I, Support Staff Personnel	42	Coordinator IV, School Safety and Crisis Management	41
Director I, Support Staff Training and Staff Development	42	Coordinator IV, School-Community Partnership Program	41
Director I, Technology Deployment Services	42	Coordinator IV, Speech/Audiology Services	41
Director I, Title I Services	42	Coordinator IV, Student Data Services	41
Director I, Transportation	42	Coordinator IV, Telecommunications	41
Director I, Vehicle Maintenance	42	Coordinator IV, Title I Services	41
Legislative Representative	42 <sup>1</sup>	Coordinator IV, Workers' Compensation	41
Principal, Academy for Advanced Technology <sup>2</sup>	42	Coordinator IV/Administrative Assistant, Superintendent's Office	41 <sup>1</sup>
Principal, Alternative School <sup>2</sup>	41 - 42	Police Lieutenant	41
Assistant Principal, Secondary School <sup>2</sup>	41	Principal, Academy for Individualized Study	41
Assistant Principal, Southern Nevada Vocational-Technical Center <sup>2</sup>	41	Principal, Area Technical Trade Center <sup>2</sup>	41
Coordinator IV, Accounting	41	Principal, Community College High School <sup>2</sup>	41
Coordinator IV, Assessment and Accountability	41	Principal, Continuation School <sup>2</sup>	41
Coordinator IV, Administrative Claiming, Special Projects & Budget Development	41	Principal, Desert Rose Adult High School <sup>2</sup>	41
Coordinator IV, Assistive Technology	41	Principal, High Desert State Prison Adult High School <sup>2</sup>	41
Coordinator IV, AVID Program	41	Principal, Juvenile Court Schools	41
Coordinator IV, Budget	41	Principal, Southern Desert Correctional Center <sup>2</sup>	41
		Principal, Southern Nevada Correctional Center, Jean <sup>2</sup>	41

Class Title	Range	Class Title	Range
Principal, Spring Mountain School <sup>2</sup>	41	Coordinator III, K-12 Foreign Language	40
Principal, Southern Nevada Women's Correctional Center <sup>2</sup>	41	Coordinator III, K-12 Library Services	40
Principal, Summit View Youth Correctional Center <sup>2</sup>	41	Coordinator III, K-12 Literacy and Elementary Technology	40
Assistant Principal, Elementary School <sup>2</sup>	40	Coordinator III, K-12 Mathematics	40
Assistant Principal, Special Education School <sup>2</sup>	40	Coordinator III, K-12 Science/Health	40
Coordinator III, Architect	40	Coordinator III, K-12 Social Studies	40
Coordinator III, Adult Education	40	Coordinator III, K-12 Teacher Development	40
Coordinator III, Adult Language Acquisition Services	40	Coordinator III, K-8 Math and Science	40
Coordinator III, Board of School Trustees	40	Coordinator III, Lab and Independent Analysis	40
Coordinator III, Budget	40	Coordinator III, Landscaping and Grounds	40
Coordinator III, Career and Technical Education	40	Coordinator III, Licensed Personnel	40
Coordinator III, Cash and Investment Management	40	Coordinator III, NCLB and Data Verification	40
Coordinator III, Compliance and Monitoring	40	Coordinator III, Program Evaluator	40
Coordinator III, Construction Utilities Specialist	40	Coordinator III, Public Television/Vegas PBS	40
Coordinator III, Curriculum and Professional Development	40	Coordinator III, Quality Assurance	40
Coordinator III, Custodial Services	40	Coordinator III, Region Data Specialist	40
Coordinator III, Custodial Supervision	40	Coordinator III, Research and Evaluation	40
Coordinator III, Demographics and Zoning	40	Coordinator III, Research, Development, and Innovation	40
Coordinator III, Distance Education	40	Coordinator III, Safe and Drug Free Schools	40
Coordinator III, Districtwide Services	40	Coordinator III, Safety	40
Coordinator III, Dual Language Program	40	Coordinator III, School Banking Help Desk	40
Coordinator III, Early Childhood	40	Coordinator III, School-Based Services	40
Coordinator III, Educational Facility Planning	40	Coordinator III, Secondary English	40
Coordinator III, Education Services	40	Coordinator III, Senior Financial Analyst	40
Coordinator III, Energy Management	40	Coordinator III, Special Education Management System	40
Coordinator III, Engineer	40	Coordinator III, Statistician, Demographics, Zoning, and GIS	40
Coordinator III, Environmental Compliance	40	Coordinator III, Student Activities	40
Coordinator III, Equipment Repair	40	Coordinator III, Student Attendance/Dropout Programs	40
Coordinator III, Equity and Diversity Education	40	Coordinator III, Support Staff Personnel	40
Coordinator III, ERP Implementation Manager	40	Coordinator III, Technology Program Office	40
Coordinator III, ERP Project Training	40	Coordinator III, Title I Services	40
Coordinator III, Exterior and Structural Building Repair	40	Coordinator III, TV Technical Manager	40
Coordinator III, Facilities and Bond Fund Financial Management	40	Coordinator III, Vegas PBS	40
Coordinator III, Facilities Project Manager	40	Coordinator III, Work Management, Maintenance	40
Coordinator III, Facility Special Projects	40	Coordinator III/Administrative Assistant, Bond Administration	40
Coordinator III, Fine Arts, Elementary	40	Coordinator III/Administrative Assistant, Human Resources	40
Coordinator III, Fine Arts, Secondary	40	Coordinator III/Administrative Assistant, Region	40
Coordinator III, Fiscal Accountability and Data Analysis, CPD	40	Coordinator III/Administrative Assistant, Resource Management	40
Coordinator III, Fiscal Accountability, Special Education	40	Dean, Secondary <sup>3</sup>	40
Coordinator III, General Repair	40	Coordinator II, Adaptive Physical Education	39
Coordinator III, Geographic Information Systems	40	Coordinator II, Accounting	39
Coordinator III, Gift Planning	40	Coordinator II, Applications Development, Technology	39
Coordinator III, Grants Development and Administration	40	Coordinator II, Benefits Accounting Supervisor	39
Coordinator III, Grant Writer	40	Coordinator II, Campus Security Monitor	39
Coordinator III, Graphic Arts	40	Coordinator II, Communities in Schools	39
Coordinator III, Homebound Education Program	40	Coordinator II, Early Reading First	39
Coordinator III, Instructional Data Management System	40	Coordinator II, Facilities Analyst	39
Coordinator III, Internal Audit	40	Coordinator II, Geographic Information Systems	39
Coordinator III, K-12 Administrative Development	40	Coordinator II, Industrial Hygiene	39

Class Title	Range	Class Title	Range
Coordinator II, Instructional Web Design	39	Coordinator II, Technology Projects and Training	39
Coordinator II, Internet WWW Production Services	39	Coordinator II, Traffic Safety	39
Coordinator II, Payroll Processing Supervisor	39	Coordinator I, Accounting	38
Coordinator II, Professional Development Education	39	Coordinator I, Accounting/Budget Specialist	38
Coordinator II, Real Property Management	39	Coordinator I, Financial/Business-Bond Analyst	38
Coordinator II, School-Community Partnership Program <sup>2</sup>	39	Coordinator I, Fleet Manager	38
Coordinator II, Site Development	39	Coordinator I, Parent Services	38
Coordinator II, Support Staff Training and Staff Development	39	Coordinator I, Public Information Specialist	38
Coordinator II, Technology/Facilities Liaison	39		

(1) "At-Will" Employees--A contract signed by an at-will employee will state that the employee serves in that position at the will of the Superintendent and may be returned to a position of no lesser range and step than the last held with the District. At-Will positions will be so designated at the time the position is offered to an employee. At the time of appointment, the Board of School Trustees will designate the range and step of the position.

(2) Incumbents of these classes receive monthly salaries in accordance with this schedule for 11 months per year (year-round principals and assistant principals excepted). Incumbents in all other classes receive monthly salaries in accordance with this schedule for 12 months.

(3) Receive monthly salaries in accordance with Unified schedule for 10 months per year (Deans in year-round schools excepted).



**ADMINISTRATIVE SALARY SCHEDULE BASE - MONTHLY SALARIES**  
**Fiscal Year 2007-08**

RANGE NUMBER	A	B	C	D	E	F	G
52	\$9,632	\$10,118	\$10,627	\$11,159	\$11,717	\$12,302	\$12,918
51	9,173	9,632	10,118	10,627	11,159	11,717	12,302
50	8,743	9,173	9,632	10,118	10,627	11,159	11,717
49	8,327	8,743	9,173	9,632	10,118	10,627	11,159
48	7,929	8,327	8,743	9,173	9,632	10,118	10,627
47	7,552	7,929	8,327	8,743	9,173	9,632	10,118
46	7,191	7,552	7,929	8,327	8,743	9,173	9,632
45	6,860	7,191	7,552	7,929	8,327	8,743	9,173
44	6,533	6,860	7,191	7,552	7,929	8,327	8,743
43	6,218	6,533	6,860	7,191	7,552	7,929	8,327
42	5,918	6,218	6,533	6,860	7,191	7,552	7,929
41	5,640	5,918	6,218	6,533	6,860	7,191	7,552
40	5,366	5,640	5,918	6,218	6,533	6,860	7,191
39	5,113	5,366	5,640	5,918	6,218	6,533	6,860
38	4,876	5,113	5,366	5,640	5,918	6,218	6,533
37	4,637	4,876	5,113	5,366	5,640	5,918	6,218
36	4,422	4,637	4,876	5,113	5,366	5,640	5,918

Eligibility for Step G requires that the administrator has been on any Step F for four years, is beginning his/her 18th year in the District during the contracted school year, and the adjusted hire date and the effective date of the administrative appointment is prior to February 1. If the adjusted hire date is February 1 or after, the administrator will be placed on Step G at the beginning of the subsequent year.

Administrative employees holding a doctoral degree from an accredited institution and valid for Nevada certification will receive an additional \$500 stipend for which Public Employees Retirement System (PERS) contributions will be made.

Administrative employees completing the following years of District service will be eligible for longevity compensation for which PERS contributions will be made:

<u>District Service</u>	<u>Amount</u>
10 Years	\$1,300
15 Years	1,800
20 Years	2,300
25 Years	2,800

A principal who is assigned either to a Prime 6 school, a rural high school, or to a double session or flexible double session schedule shall receive an additional stipend of \$2,000 for which PERS contributions will be made. A \$2,000 stipend will be provided to eligible senior high school deans and assistant principals. A principal who is assigned to a year-round school shall receive an additional stipend of \$3,000 for which PERS contributions will be made.

**PROFESSIONAL TECHNICAL (PT)  
SALARY SCHEDULE BASE - MONTHLY SALARIES  
Fiscal Year 2007-08**

RANGE NUMBER	A	B	C	D	E	F	G
44	\$6,533	\$6,860	\$7,191	\$7,552	\$7,929	\$8,327	\$8,743
43	6,218	6,533	6,860	7,191	7,552	7,929	8,327
42	5,918	6,218	6,533	6,860	7,191	7,552	7,929
41	5,640	5,918	6,218	6,533	6,860	7,191	7,552
40	5,366	5,640	5,918	6,218	6,533	6,860	7,191
39	5,113	5,366	5,640	5,918	6,218	6,533	6,860
38	4,876	5,113	5,366	5,640	5,918	6,218	6,533
37	4,637	4,876	5,113	5,366	5,640	5,918	6,218
36	4,422	4,637	4,876	5,113	5,366	5,640	5,918
35	4,204	4,422	4,637	4,876	5,113	5,366	5,640
34	3,997	4,204	4,422	4,637	4,876	5,113	5,366
33	3,813	3,997	4,204	4,422	4,637	4,876	5,113
32	3,626	3,813	3,997	4,204	4,422	4,637	4,876
31	3,450	3,626	3,813	3,997	4,204	4,422	4,637
30	3,290	3,450	3,626	3,813	3,997	4,204	4,422
29	3,128	3,290	3,450	3,626	3,813	3,997	4,204
28	2,978	3,128	3,290	3,450	3,626	3,813	3,997

Eligibility for Step G requires that the Professional Technical employee has been on any Step F for four years and is beginning his/her 18th year in the District during the contracted school year.

Professional technical employees holding a doctoral degree from an accredited institution will receive an additional \$500 stipend for which Public Employees Retirement System (PERS) contributions will be made. Professional technical employees completing the following years of District service will be eligible for longevity compensation for which PERS contributions will be made.

<u>District Service</u>	<u>Amount</u>
10 Years	\$1,300
15 Years	1,800
20 Years	2,300
25 Years	2,800

## SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES

Fiscal Year 2007-08

CODE	TITLE	GRADE	MIN HR	MAX HR
2040	Accountant	56	\$22.59	\$29.58
2027	Accounts Payable Supervisor	50	\$16.87	\$22.06
2016	Accounts Payable Technician	49	\$16.07	\$21.01
2031	Accounts Supervisor (SS Pay Data Section)	54	\$20.49	\$26.82
0200	Administrative Clerk	50	\$16.87	\$22.06
1446	Administrative Computer Services Specialist	56	\$22.59	\$29.58
0320	Administrative School Secretary	50	\$16.87	\$22.06
0240	Administrative Secretary I	51	\$17.71	\$23.16
0250	Administrative Secretary II	52	\$18.59	\$24.33
0251	Administrative Secretary III	54	\$20.49	\$26.82
0252	Administrative Secretary IV	57	\$23.73	\$31.05
7780	AHERA Compliance Monitor	58	\$24.92	\$32.60
1508	Applications Manager	64	\$33.39	\$43.69
7725	Apprentice Drafter	47	\$14.57	\$19.05
7730	Asbestos Abatement Worker/Insulator	51	\$17.71	\$23.16
7705	Asbestos Inspector	56	\$22.59	\$29.58
7735	Asbestos Planner/Scheduler	57	\$23.73	\$31.05
7410	Asphalt, Concrete and Masonry Supervisor	58	\$24.92	\$32.60
2050	Assistant Accountant	50	\$16.87	\$22.06
8170	Assistant Custodial Supervisor	53	\$19.52	\$25.54
1060	Assistant Offset Shop Supervisor	54	\$20.49	\$26.82
0352	Assistant Terminal Agency Coordinator	53	\$19.52	\$25.54
1449	Assistive Technology Service Specialist	56	\$22.59	\$29.58
3075	Associate Buyer	50	\$16.87	\$22.06
7420	Athletic Equipment & Fencing Supervisor	58	\$24.92	\$32.60
4000	Attendance Officer	50	\$16.87	\$22.06
7115	Audio Visual Technician	52	\$18.59	\$24.33
5020	Baker	43	\$11.99	\$15.68
0134	Benefits Technician	49	\$16.07	\$21.01
4248	Bilingual Translator/Interpreter	51	\$17.71	\$23.16
7000	Boiler Equipment Technician	54	\$20.49	\$26.82
0170	Braillist	52	\$18.59	\$24.33
0176	Broadcast Captionist I	47	\$14.57	\$19.05
0177	Broadcast Captionist II	52	\$18.59	\$24.33
0178	Broadcast Captionist III	56	\$22.59	\$29.58
4100	Budget Assistant	55	\$21.52	\$28.15
7120	Building Engineer	52	\$18.59	\$24.33
7550	Building Engineer Supervisor	58	\$24.92	\$32.60
6100	Bus Driver	47	\$14.57	\$19.05
6105	Bus Driver Trainee	47-A	\$14.57	N/A
0330	Business Services Specialist	51	\$17.71	\$23.16
6005	Bus Washer	41	\$10.87	\$14.23

**SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES**

**Fiscal Year 2007-08**

CODE	TITLE	GRADE	MIN HR	MAX HR
3070	Buyer's Assistant	45	\$13.22	\$17.29
4170	Campus Security Monitor	44	\$12.58	\$16.46
7060	Carpenter	52	\$18.59	\$24.33
7560	Carpenter Supervisor	58	\$24.92	\$32.60
7585	Carpet and Flooring Supervisor	58	\$24.92	\$32.60
8030	Carpet Cleaning Technician	50	\$16.87	\$22.06
8039	Central Kitchen Steward	43	\$11.99	\$15.68
4222	Certified Occupational Therapy Assistant	50	\$16.87	\$22.06
7309	Civil & Landscape Quality Assurance Construction Inspector / Manager	58	\$24.92	\$32.60
2103	Claims Examiner	52	\$18.59	\$24.33
2100	Claims Management Specialist	57	\$23.73	\$31.05
2098	Claims Manager	60	\$27.48	\$35.94
2102	Claims Technician	48	\$15.30	\$20.01
4285	Classification/Compensation Analyst	57	\$23.73	\$31.05
0110	Clerk Typist I	40	\$10.35	\$13.55
0175	Clerk/Braillist	45	\$13.22	\$17.29
7105	Clock, Fire Alarm & Intercom Technician	55	\$21.52	\$28.15
7700	Code Compliance Inspector/Site Manager	59	\$26.16	\$34.23
0306	Communications Assistant	52	\$18.59	\$24.33
7194	Communication Equipment Installer Assistant	51	\$17.71	\$23.16
7195	Communication Equipment Installer/Repairer	55	\$21.52	\$28.15
7198	Communication Installation/Repair Supervisor	58	\$24.92	\$32.60
4410	Communications System Manager	61	\$28.85	\$37.73
1650	Computer Forensic Investigator	62	\$30.28	\$39.62
1410	Computer Operator	50	\$16.87	\$22.06
1330	Computer Systems Specialist	51	\$17.71	\$23.16
7146	Construction Documents Clerk	48	\$15.30	\$20.01
4260	Construction Documents Manager	56	\$22.59	\$29.58
7153	Construction Estimator	57	\$23.73	\$31.05
7147	Construction Site Development Data Specialist	50	\$16.87	\$22.06
7645	Construction Supervisor	58	\$24.92	\$32.60
7055	Crane Operator	52	\$18.59	\$24.33
7032	Cross Connection Control Specialist	56	\$22.59	\$29.58
8100	Custodial Leader	46	\$13.87	\$18.16
8160	Custodial Supervisor	54	\$20.49	\$26.82
8040	Custodian	43	\$11.99	\$15.68
1485	Data Communications Specialist	59	\$26.16	\$34.23
1405	Data Control Manager	58	\$24.92	\$32.60
1320	Data Processing Clerk I	42	\$11.41	\$14.93
1326	Data Processing Machine Operator	46	\$13.87	\$18.16
1518	Database Analyst III	62	\$30.28	\$39.62
1515	Database Administrator	63	\$31.80	\$41.61
1525	Database Systems Specialist	56	\$22.59	\$29.58

**SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES****Fiscal Year 2007-08**

CODE	TITLE	GRADE	MIN HR	MAX HR
4300	Demographic Specialist	57	\$23.73	\$31.05
4150	Dispatcher	47	\$14.57	\$19.05
3030	District Mail Courier	46	\$13.87	\$18.16
4404	Document Control Specialist	54	\$20.49	\$26.82
7720	Drafter	55	\$21.52	\$28.15
7719	Drafting and Records Manager	58	\$24.92	\$32.60
6130	Driver Training Instructor	49	\$16.07	\$21.01
7131	Duplicating Equipment Technician	53	\$19.52	\$25.54
1505	EDP Operations Manager	62	\$30.28	\$39.62
4240	Educational Interpreter I	46	\$13.87	\$18.16
4241	Educational Interpreter II	53	\$19.52	\$25.54
4242	Educational Interpreter III	54	\$20.49	\$26.82
4243	Educational Interpreter IV	55	\$21.52	\$28.15
3121	Educational Media Center Supervisor	56	\$22.59	\$29.58
4231	Educational Transcriber	54	\$20.49	\$26.82
7010	Electrician	55	\$21.52	\$28.15
7570	Electrician Supervisor	58	\$24.92	\$32.60
7575	Electronics Supervisor	58	\$24.92	\$32.60
0353	Electronics Support Manager	62	\$30.28	\$39.62
7390	Electronics Technician II	53	\$19.52	\$25.54
0143	Elementary School Clerk	46	\$13.87	\$18.16
4228	Employee Health Nurse	54	\$20.49	\$26.82
7205	Energy Management Technician I	55	\$21.52	\$28.15
7206	Energy Management Technician II	56	\$22.59	\$29.58
7208	Energy Management Supervisor	58	\$24.92	\$32.60
4065	Equip Req Funds Analysis/Forms Mgmt Supv	58	\$24.92	\$32.60
8315	Equipment Operator Crew Leader	52	\$18.59	\$24.33
8305	Equipment Operator Truck Driver Assistant	48	\$15.30	\$20.01
8300	Equipment Operator/Truck Driver	50	\$16.87	\$22.06
4090	Equipment Specialist	52	\$18.59	\$24.33
0370	Executive Legal Secretary	55	\$21.52	\$28.15
7630	Fabrication Supervisor	58	\$24.92	\$32.60
7204	Facilities Energy Inspector/Analyst	54	\$20.49	\$26.82
4402	Facilities Operations Analyst	57	\$23.73	\$31.05
7308	Facilities QA/QC Inspector/Manager	57	\$23.73	\$31.05
3200	Facility & Equipment Safety Inspector	52	\$18.59	\$24.33
3240	Facilities & Equipment Safety Inspection Manager	57	\$23.73	\$31.05
7655	Facility Services Regional Representative	59	\$26.16	\$34.23
7650	Facility Services Representative	58	\$24.92	\$32.60
8260	Farm/Nursery Manager	52	\$18.59	\$24.33
0185	Federal Programs Teacher/Family Aide	43	\$11.99	\$15.68
0270	Federal Projects Clerk	46	\$13.87	\$18.16
6180	Field Supervisor	56	\$22.59	\$29.58



**SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES****Fiscal Year 2007-08**

<b>CODE</b>	<b>TITLE</b>	<b>GRADE</b>	<b>MIN HR</b>	<b>MAX HR</b>
3120	Film & Video Traffic Supervisor	54	\$20.49	\$26.82
3110	Film Center Control Clerk	47	\$14.57	\$19.05
3100	Film Inspector	46	\$13.87	\$18.16
4053	Fingerprint Technician	47	\$14.57	\$19.05
7260	Fire Equipment Technician	55	\$21.52	\$28.15
7031	Fire Sprinkler Technician	56	\$22.59	\$29.58
0090	First Aid/Safety Assistant (FASA)	43	\$11.99	\$15.68
6090	Fleet Maintenance Manager	58	\$24.92	\$32.60
7280	Flooring Technician	52	\$18.59	\$24.33
5270	Food Service Area Supervisor	57	\$23.73	\$31.05
7275	Food Service Equipment Technician	54	\$20.49	\$26.82
5305	Food Service Maintenance Supervisor	58	\$24.92	\$32.60
5110	Food Service Manager I	50	\$16.87	\$22.06
5120	Food Service Manager II	51	\$17.71	\$23.16
5260	Food Service Supervisor II	55	\$21.52	\$28.15
5300	Food Service Warehouse Supervisor	55	\$21.52	\$28.15
5000	Food Service Worker	41	\$10.87	\$14.23
7270	Furniture Repair Technician	51	\$17.71	\$23.16
7565	Furniture Repairer Supervisor	58	\$24.92	\$32.60
8190	Gardener I	44	\$12.58	\$16.46
8200	Gardener II	46	\$13.87	\$18.16
4294	Geographic Information System (GIS) Analyst I	56	\$22.59	\$29.58
4295	Geographic Information System (GIS) Analyst II	57	\$23.73	\$31.05
7210	Glazier	52	\$18.59	\$24.33
1105	Graphic Artist Assistant	45	\$13.22	\$17.29
1110	Graphic Artist I	50	\$16.87	\$22.06
1120	Graphic Artist II	55	\$21.52	\$28.15
1030	Graphic Artist Supervisor	58	\$24.92	\$32.60
1100	Graphics Specialist	54	\$20.49	\$26.82
7090	Grounds Equipment Technician	50	\$16.87	\$22.06
7590	Hardware/Locksmith Supervisor	58	\$24.92	\$32.60
7285	Hazardous Materials Field Technician	55	\$21.52	\$28.15
8110	Head Custodian I	47	\$14.57	\$19.05
8120	Head Custodian II	48	\$15.30	\$20.01
8130	Head Custodian III	52	\$18.59	\$24.33
7540	Heating Ventilation and A/C Supervisor	58	\$24.92	\$32.60
3090	Heavy Truck Driver	50	\$16.87	\$22.06
1476	Help Desk Supervisor	56	\$22.59	\$29.58
7040	HVACR Technician I	54	\$20.49	\$26.82
7400	HVACR Technician II	56	\$22.59	\$29.58
7635	Industrial Arts Maintenance Supervisor	58	\$24.92	\$32.60
7160	Industrial Arts Maintenance Technician	54	\$20.49	\$26.82

**SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES****Fiscal Year 2007-08**

<b>CODE</b>	<b>TITLE</b>	<b>GRADE</b>	<b>MIN HR</b>	<b>MAX HR</b>
0195	Infant/Toddler Day Care Aide	44	\$12.58	\$16.46
0305	Information Aide	48	\$15.30	\$20.01
4405	Information and Records Manager	60	\$27.48	\$35.94
0124	Information Liaison	46	\$13.87	\$18.16
0285	Information Processor	45	\$13.22	\$17.29
1447	Information Systems Help Desk Specialist	53	\$19.52	\$25.54
7011	Infrared Thermographer (Electrical)	56	\$22.59	\$29.58
0165	In-House Suspension Teacher Aide	41	\$10.87	\$14.23
0192	Instructional Assistant (Least Restrictive)	40	\$10.35	\$13.55
0179	Instructional Assistant (Physical Education)	40	\$10.35	\$13.55
0190	Instructional Assistant (Teacher Aide)	40	\$10.35	\$13.55
7050	Insulator	54	\$20.49	\$26.82
0133	Intake Clerk	46	\$13.87	\$18.16
4245	Interpreter Specialist	59	\$26.16	\$34.23
7576	Intrusion Alarm Supervisor	58	\$24.92	\$32.60
7100	Intrusion Alarm Technician	54	\$20.49	\$26.82
8240	Irrigation Systems Installer/Repairer	50	\$16.87	\$22.06
4226	Itinerant Tester	46	\$13.87	\$18.16
2045	Junior Accountant	54	\$20.49	\$26.82
1527	Junior Database Analyst	51	\$17.71	\$23.16
8220	Landscape and Grounds Supervisor	58	\$24.92	\$32.60
8230	Landscape Leader	48	\$15.30	\$20.01
8235	Landscape Technician	52	\$18.59	\$24.33
3035	Lead District Mail Courier	49	\$16.07	\$21.01
0365	Legal Secretary I	48	\$15.30	\$20.01
0360	Legal Secretary II	51	\$17.71	\$23.16
0105	Library Aide	40	\$10.35	\$13.55
7070	Locksmith	52	\$18.59	\$24.33
3400	Mail Services Manager	54	\$20.49	\$26.82
1425	Mainframe Operations Scheduling Specialist	55	\$21.52	\$28.15
7300	Maintenance Leader	57	\$23.73	\$31.05
7310	Mason	53	\$19.52	\$25.54
4795	Master Control Operator	49	\$16.07	\$21.01
4796	Master Control Specialist	50	\$16.87	\$22.06
1050	Media Specialist	57	\$23.73	\$31.05
1445	Microcomputer Support Specialist	52	\$18.59	\$24.33
1475	Microcomputer Systems Specialist	55	\$21.52	\$28.15
1490	Microcomputer Systems Supervisor	58	\$24.92	\$32.60
1473	MIS/DP Technology Specialist	58	\$24.92	\$32.60
7240	Musical Instrument Technician	54	\$20.49	\$26.82
7640	Office Equipment Supervisor	58	\$24.92	\$32.60
7760	Occupational Safety Inspector	54	\$20.49	\$26.82
4200	Office Manager	53	\$19.52	\$25.54

## SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES

Fiscal Year 2007-08

CODE	TITLE	GRADE	MIN HR	MAX HR
0123	Office Specialist II	45	\$13.22	\$17.29
0206	Office Supervisor	51	\$17.71	\$23.16
1010	Offset Machine Operator	47	\$14.57	\$19.05
1025	Offset Machine Operator Leader	51	\$17.71	\$23.16
1040	Offset Machine Operator Trainee	41	\$10.87	\$14.23
0355	Operations Clerk	46	\$13.87	\$18.16
4305	Operations Training Manager	55	\$21.52	\$28.15
7080	Painter	52	\$18.59	\$24.33
7580	Painter Supervisor	58	\$24.92	\$32.60
9961	Para Professional: Avid Tutor I	NA	\$12.00	N/A
9962	Para Professional: Avid Tutor II	NA	\$15.00	N/A
9963	Para Professional: Avid Tutor III	NA	\$18.00	N/A
9964	Para Professional: Avid Tutor IV	NA	\$20.00	N/A
0367	Paralegal	54	\$20.49	\$26.82
0194	Parent/Guardian Mentor	44	\$12.58	\$16.46
2032	Payroll Data Assistant	49	\$16.07	\$21.01
2029	Payroll Data Specialist	52	\$18.59	\$24.33
2125	Payroll Technician I	46	\$13.87	\$18.16
2120	Payroll Technician II	49	\$16.07	\$21.01
0111	Permanent Substitute Teacher	50	\$16.87	\$22.06
4283	Personnel Analyst	53	\$19.52	\$25.54
0136	Personnel Assistant	47	\$14.57	\$19.05
8101	Pest Control Supervisor	50	\$16.87	\$22.06
8103	Pest Control Technician	44	\$12.58	\$16.46
1150	Photographer/Lithographer	52	\$18.59	\$24.33
4221	Physical Therapist Assistant	50	\$16.87	\$22.06
7140	Pipefitter	54	\$20.49	\$26.82
7706	Plans Examiner	59	\$26.16	\$34.23
7030	Plumber	54	\$20.49	\$26.82
7620	Plumber/Pipefitter/Boiler Technician Supervisor	58	\$24.92	\$32.60
7709	Preventive Maintenance Manager	58	\$24.92	\$32.60
7145	Pricing Clerk	47	\$14.57	\$19.05
0181	Principal Operations Support Clerk	46	\$13.87	\$18.16
7155	Project Scheduler	57	\$23.73	\$31.05
4225	Psychological Services Assistant	49	\$16.07	\$21.01
7712	Purchasing Analyst / Contract Specialist	58	\$24.92	\$32.60
3025	Purchasing Supervisor	60	\$27.48	\$35.94
7192	Radio Communications and Video Equipment Installer	54	\$20.49	\$26.82
4290	Real Property & Site Analyst	54	\$20.49	\$26.82
0286	Records Processor	46	\$13.87	\$18.16
0145	Registrar I	45	\$13.22	\$17.29
0146	Registrar II	46	\$13.87	\$18.16
2097	Risk Control Manager	62	\$30.28	\$39.62

**SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES****Fiscal Year 2007-08**

<b>CODE</b>	<b>TITLE</b>	<b>GRADE</b>	<b>MIN HR</b>	<b>MAX HR</b>
2096	Risk Management Field Investigation Manager	62	\$30.28	\$39.62
7220	Roofer	52	\$18.59	\$24.33
7500	Roofing Supervisor	58	\$24.92	\$32.60
0350	Routing and Scheduling Clerk	46	\$13.87	\$18.16
6345	Routing and Scheduling/Operations Support Manager	59	\$26.16	\$34.23
4250	Safety and Health Lab Technician	51	\$17.71	\$23.16
4256	Sample Control Clerk	50	\$16.87	\$22.06
0100	School Aide	40	\$10.35	\$13.55
0307	School Banker	46	\$13.87	\$18.16
0310	School Office Manager	50	\$16.87	\$22.06
4145	School Police Dispatcher	51	\$17.71	\$23.16
4140	School Police Dispatcher Supervisor	55	\$21.52	\$28.15
4143	School Police Lead Dispatcher	53	\$19.52	\$25.54
0144	School/Community Facilitator	40	\$10.35	\$13.55
0220	Secretary II	46	\$13.87	\$18.16
0230	Secretary III	48	\$15.30	\$20.01
4025	Security Specialist	48	\$15.30	\$20.01
7750	Senior Asbestos Abatement Inspector	57	\$23.73	\$31.05
4010	Senior Attendance Officer	53	\$19.52	\$25.54
3085	Senior Buyer	55	\$21.52	\$28.15
2099	Senior Claims Examiner	57	\$23.73	\$31.05
7710	Senior Code Compliance Inspector/Site Manager	60	\$27.48	\$35.94
1420	Senior Computer Operator	51	\$17.71	\$23.16
1310	Senior Data Entry Operator	46	\$13.87	\$18.16
1517	Senior Database Analyst	62	\$30.28	\$39.62
0137	Senior Documents Clerk	46	\$13.87	\$18.16
0354	Senior Electronics Technician	58	\$24.92	\$32.60
5280	Senior Food Service Supervisor	58	\$24.92	\$32.60
5030	Senior Food Service Worker	46	\$13.87	\$18.16
0255	Senior Maintenance Clerk	46	\$13.87	\$18.16
1020	Senior Offset Machine Operator	49	\$16.07	\$21.01
8102	Senior Pest Control Technician	47	\$14.57	\$19.05
1472	Senior Programming Analyst	59	\$26.16	\$34.23
7154	Senior Project Scheduler	59	\$26.16	\$34.23
2101	Senior Risk Control Analyst/Investigator	58	\$24.92	\$32.60
1509	Senior Systems Analyst	62	\$30.28	\$39.62
1466	Senior System Software Analyst	63	\$31.80	\$41.61
4831	Senior Telecommunication Specialist	65	\$35.06	\$45.87
3050	Senior Truck Driver	51	\$17.71	\$23.16
4830	Senior TV Engineer	56	\$22.59	\$29.58
6310	Senior Vehicle/Heavy Duty Equipment Parts Clerk	52	\$18.59	\$24.33
3020	Senior Warehouser	53	\$19.52	\$25.54
0161	Sign Language Aide	45	\$13.22	\$17.29

**SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES****Fiscal Year 2007-08**

CODE	TITLE	GRADE	MIN HR	MAX HR
7180	Skilled Trades Assistant	50	\$16.87	\$22.06
6110	Special Education Bus Driver	48	\$15.30	\$20.01
8115	Special School Head Custodian	47	\$14.57	\$19.05
0095	Specialized Health Aide	46	\$13.87	\$18.16
0097	Specialized Procedures Nurse	49	\$16.07	\$21.01
0160	Specialized Programs Teacher Assistant	41	\$10.87	\$14.23
0162	Specialized Programs Teacher Assistant II	44	\$12.58	\$16.46
0164	Specialized Programs Teacher Assistant Training Specialist	51	\$17.71	\$23.16
8250	Sprinkler Equipment Supervisor	58	\$24.92	\$32.60
8245	Sprinkler Equipment Technician	51	\$17.71	\$23.16
8247	Sprinkler Repairer Leader	55	\$21.52	\$28.15
4070	Standards Specialist	58	\$24.92	\$32.60
0265	Statistical Clerk	46	\$13.87	\$18.16
1448	Student Information Systems Specialist	51	\$17.71	\$23.16
4220	Student Success Advocate	49	\$16.07	\$21.01
9040	Student Worker I	N/A	\$6.33	N/A
9966	Student Worker-Homework Hotline	N/A	\$10.00	N/A
9070	Student Worker Intern I	N/A	\$8.15	N/A
9071	Student Worker Intern II	N/A	\$10.15	N/A
9000	Substitute Food Service Worker	FS	\$7.98	N/A
9075	Summer Intern	N/A	\$12.33	N/A
0101	Support Staff Assistant	40	\$10.35	\$13.55
9080	Support Staff Intern	44	\$12.58	\$16.46
4310	Support Staff Trainer	51	\$17.71	\$23.16
4305	Support Staff Training Supervisor	55	\$21.52	\$28.15
1467	System Administrator	63	\$31.80	\$41.61
7200	Systems Control Technician	55	\$21.52	\$28.15
1464	Systems Software Analyst	62	\$30.28	\$39.62
1495	Technical Support Manager	64	\$33.39	\$43.69
1530	Technology Systems Specialist	54	\$20.49	\$26.82
0275	Technology Training Specialist	52	\$18.59	\$24.33
7196	Telecommunications Services Manager	59	\$26.16	\$34.23
7197	Telecommunications Services Planner	58	\$24.92	\$32.60
4791	Telecommunications Specialist I	55	\$21.52	\$28.15
4811	Telecommunications Specialist II	59	\$26.16	\$34.23
4880	Television Member Services Manager	59	\$26.16	\$34.23
4895	Television News and Production Manager	62	\$30.28	\$39.62
4870	Television Operations Manager	59	\$26.16	\$34.23
0122	Temporary Clerical Assistant	45-A	\$13.22	N/A
0351	Terminal Agency Coordinator	56	\$22.59	\$29.58
4270	Theater Manager	55	\$21.52	\$28.15
6080	Tire Inspector/Repairer	53	\$19.52	\$25.54



## SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES

Fiscal Year 2007-08

CODE	TITLE	GRADE	MIN HR	MAX HR
0168	Title I In-House Suspension Teacher Assistant III (S-W)	45	\$13.22	\$17.29
0169	Title I In-House Suspension Teacher Assistant IV (S-W)	47	\$14.57	\$19.05
0198	Title I Instructional Assistant III (S-W)	44	\$12.58	\$16.46
0186	Title I Instructional Assistant III (Least Restrictive Environment)	44	\$12.58	\$16.46
0180	Title I Instructional Assistant III (Physical Education)	44	\$12.58	\$16.46
0199	Title I Instructional Assistant IV (S-W)	45	\$13.22	\$17.29
0187	Title I Instructional Assistant IV (Least Restrictive Environment)	45	\$13.22	\$17.29
0184	Title I Instructional Assistant IV (Physical Education)	45	\$13.22	\$17.29
0108	Title I Library Assistant III (S-W)	44	\$12.58	\$16.46
0109	Title I Library Assistant IV (S-W)	47	\$14.57	\$19.05
0182	Title I Sign Language Aide III	46	\$13.87	\$18.16
0183	Title I Sign Language Aide IV	48	\$15.30	\$20.01
0158	Title I Specialized Programs Teacher Assistant III (S-W)	45	\$13.22	\$17.29
0159	Title I Specialized Programs Teacher Assistant IV (S-W)	47	\$14.57	\$19.05
0188	Title I Teacher/Family Assistant III (S-W)	46	\$13.87	\$18.16
0189	Title I Teacher/Family Assistant IV (S-W)	48	\$15.30	\$20.01
7181	Trades Dispatcher/Scheduler	50	\$16.87	\$22.06
0358	Transcriber/Recording Secretary	53	\$19.52	\$25.54
0104	Transportation Aide-Special Education	43	\$11.99	\$15.68
0102	Transportation Aide-Special Education Sub	41-A	\$10.87	N/A
6150	Transportation Investigator	52	\$18.59	\$24.33
6340	Transportation Routing & Scheduling Analyst	55	\$21.52	\$28.15
6350	Transportation Routing & Scheduling Specialist	56	\$22.59	\$29.58
6330	Transportation Routing & Scheduling Supervisor	57	\$23.73	\$31.05
3040	Truck Driver	49	\$16.07	\$21.01
4840	TV Assistant	49	\$16.07	\$21.01
4810	TV Engineer II	55	\$21.52	\$28.15
4800	TV Producer-Director I	54	\$20.49	\$26.82
4850	TV Producer-Director II	55	\$21.52	\$28.15
4765	Underwriting Representative	59	\$26.16	\$34.23
7185	Utility Worker	45	\$13.22	\$17.29
7186	Utility Worker II	46	\$13.87	\$18.16
4292	Utilization/Capacity Specialist	57	\$23.73	\$31.05
6030	Vehicle Body Repairer/Painter	53	\$19.52	\$25.54
6010	Vehicle/Garage Attendant	41	\$10.87	\$14.23
6070	Vehicle Garage Shift Supervisor	56	\$22.59	\$29.58
6300	Vehicle/Heavy Duty Equipment Parts Clerk	47	\$14.57	\$19.05
6325	Vehicle/Heavy Duty Equipment Parts Warehouse Supervisor	54	\$20.49	\$26.82
6020	Vehicle Maintenance Technician	54	\$20.49	\$26.82
6060	Vehicle Maintenance Technician Assistant	49	\$16.07	\$21.01
6305	Vehicle Parts Expediter	44	\$12.58	\$16.46
6040	Vehicle Radiator Repair Technician	54	\$20.49	\$26.82
6000	Vehicle Service Worker	47	\$14.57	\$19.05

## SUPPORT STAFF PERSONNEL TITLES AND SALARY PAY GRADES

Fiscal Year 2007-08

CODE	TITLE	GRADE	MIN HR	MAX HR
0300	Visually Handicapped Aide	46	\$13.87	\$18.16
7193	Voice Communication Network Technician	56	\$22.59	\$29.58
5310	Warehouse/Distribution Supervisor	57	\$23.73	\$31.05
3000	Warehouser I	45	\$13.22	\$17.29
3010	Warehouser II	47	\$14.57	\$19.05
7703	Warranty Program Specialist	58	\$24.92	\$32.60
7704	Warranty Program Supervisor	60	\$27.48	\$35.94
8246	Water Manager	54	\$20.49	\$26.82
7230	Water Treatment Technician	54	\$20.49	\$26.82
1535	Web Designer/Programmer	55	\$21.52	\$28.15
7250	Welder	55	\$21.52	\$28.15
2108	Workers' Compensation Examiner	52	\$18.59	\$24.33
0290	Zoning Clerk	45	\$13.22	\$17.29

### Remote Pay

Full-time support employees assigned to remote or isolated areas as of July 31, 2003 shall receive an incentive allotment in addition to their regular salary. Following are the rates:

Calville Bay (Resident Only)	\$1,200	Mt. Charleston	\$1,200
Goodsprings	1,600	Sandy Valley	1,600
Indian Springs	1,200	Searchlight	1,600
Laughlin	2,000	Spring Mountain	1,200
Moapa Valley	1,200	Virgin Valley	1,200

Employees new to these remote or isolated areas on August 1, 2003 and thereafter shall not receive remote pay. Effective with the 1991-92 school year, support staff personnel at Blue Diamond will no longer receive remote pay. Support staff employed at Blue Diamond prior to the 1991-92 school year shall continue to receive remote pay in the amount of \$1,200 as long as they are employed at Blue Diamond.

### Longevity Stipends

Support Staff Employees completing the following years of district service will be eligible for longevity compensation.

<u>District Service</u>	<u>Amount</u>
25 and 26 years	\$ 500
27 and 28 years	750
29+ years	1,000

## SUPPORT STAFF PERSONNEL PAY GRADES AND HOURLY RATES

Fiscal Year 2007-08

Grade	A1	B1	C1	C2	D1	D2	E1	E2	F1	F2	G1 <sup>1</sup>	G2 <sup>1</sup>	H1 <sup>2</sup>	H2 <sup>2</sup>	I1 <sup>3</sup>
40	10.35	10.87	11.41	11.70	11.99	12.28	12.58	12.91	13.22	13.55	13.87	14.23	14.57	14.93	15.30
41	10.87	11.41	11.99	12.28	12.58	12.91	13.22	13.55	13.87	14.23	14.57	14.93	15.30	15.68	16.07
42	11.41	11.99	12.58	12.91	13.22	13.55	13.87	14.23	14.57	14.93	15.30	15.68	16.07	16.46	16.87
43	11.99	12.58	13.22	13.55	13.87	14.23	14.57	14.93	15.30	15.68	16.07	16.46	16.87	17.29	17.71
44	12.58	13.22	13.87	14.23	14.57	14.93	15.30	15.68	16.07	16.46	16.87	17.29	17.71	18.16	18.59
45	13.22	13.87	14.57	14.93	15.30	15.68	16.07	16.46	16.87	17.29	17.71	18.16	18.59	19.05	19.52
46	13.87	14.57	15.30	15.68	16.07	16.46	16.87	17.29	17.71	18.16	18.59	19.05	19.52	20.01	20.49
47	14.57	15.30	16.07	16.46	16.87	17.29	17.71	18.16	18.59	19.05	19.52	20.01	20.49	21.01	21.52
48	15.30	16.07	16.87	17.29	17.71	18.16	18.59	19.05	19.52	20.01	20.49	21.01	21.52	22.06	22.59
49	16.07	16.87	17.71	18.16	18.59	19.05	19.52	20.01	20.49	21.01	21.52	22.06	22.59	23.16	23.73
50	16.87	17.71	18.59	19.05	19.52	20.01	20.49	21.01	21.52	22.06	22.59	23.16	23.73	24.33	24.92
51	17.71	18.59	19.52	20.01	20.49	21.01	21.52	22.06	22.59	23.16	23.73	24.33	24.92	25.54	26.16
52	18.59	19.52	20.49	21.01	21.52	22.06	22.59	23.16	23.73	24.33	24.92	25.54	26.16	26.82	27.48
53	19.52	20.49	21.52	22.06	22.59	23.16	23.73	24.33	24.92	25.54	26.16	26.82	27.48	28.15	28.85
54	20.49	21.52	22.59	23.16	23.73	24.33	24.92	25.54	26.16	26.82	27.48	28.15	28.85	29.58	30.28
55	21.52	22.59	23.73	24.33	24.92	25.54	26.16	26.82	27.48	28.15	28.85	29.58	30.28	31.05	31.80
56	22.59	23.73	24.92	25.54	26.16	26.82	27.48	28.15	28.85	29.58	30.28	31.05	31.80	32.60	33.39
57	23.73	24.92	26.16	26.82	27.48	28.15	28.85	29.58	30.28	31.05	31.80	32.60	33.39	34.23	35.06
58	24.92	26.16	27.48	28.15	28.85	29.58	30.28	31.05	31.80	32.60	33.39	34.23	35.06	35.94	36.81
59	26.16	27.48	28.85	29.58	30.28	31.05	31.80	32.60	33.39	34.23	35.06	35.94	36.81	37.73	38.66
60	27.48	28.85	30.28	31.05	31.80	32.60	33.39	34.23	35.06	35.94	36.81	37.73	38.66	39.62	40.59
61	28.85	30.28	31.80	32.60	33.39	34.23	35.06	35.94	36.81	37.73	38.66	39.62	40.59	41.61	42.62
62	30.28	31.80	33.39	34.23	35.06	35.94	36.81	37.73	38.66	39.62	40.59	41.61	42.62	43.69	44.75
63	31.80	33.39	35.06	35.94	36.81	37.73	38.66	39.62	40.59	41.61	42.62	43.69	44.75	45.87	46.98
64	33.39	35.06	36.81	37.73	38.66	39.62	40.59	41.61	42.62	43.69	44.75	45.87	46.98	48.16	49.33
65	35.06	36.81	38.66	39.62	40.59	41.61	42.62	43.69	44.75	45.87	46.98	48.16	49.33	50.57	51.80

- (1) Longevity Step: Requires ten (10) years of service with the District (employee must be on Step F before advancement to Step G)  
 (2) Longevity Step: Requires fifteen (15) years of service with the District (employee must be on Step G before advancement to Step H)  
 (3) Longevity Step: Requires twenty (20) years of service with the District (employee must be on Step H before advancement to Step I)



## BUDGET FORMULAS FOR ALLOCATING CERTAIN SUPPORT STAFF PERSONNEL

### Fiscal Year 2007-08

#### A. SENIOR HIGH SCHOOLS<sup>1</sup>

##### 1. CLERICAL ENTITLEMENT<sup>2</sup>

				Number of Hours Per Day by School Enrollment				
		PAY	MONTHS	0	500	1,000	1,700	2,600
POSITION	CODE	GRADE	PER YEAR	to 499	to 999	to 1,699	to 2,599	to 3,750
Admin. School Secretary	0320	50	12*	8	8	8	8	8
Registrar II <sup>9</sup>	0146	46	12*	4	8	8	8	8
School Banker	0307	46	12*	4	4	4	8	8
Offset Machine Operator	1010	47	12*	4	4	8	8	8
Off. Spec. II <sup>3</sup> (Asst. Principal's Office)	0123	45	11	-----One per Assistant Principal-----				
Off. Spec. II <sup>4</sup> (Attendance Office)	0123	45	10	4	4	8	8	12
Off. Spec. II (Dean's Office)	0123	45	9	6	6	6	7	7
Off. Spec. II (Counselor's Office)	0123	45	9	3.5 <sup>5</sup>	3.5 <sup>5</sup>	3.5 <sup>5</sup>	7	7
Clerk I (Library/Audio Visual)	0110	40	9	0	7	7	14	14

\*11-month assignment if principal is also on an 11-month contract

##### 2. ADDITIONAL SUPPORT STAFF

				Number of Hours Per Day by School Enrollment				
		PAY	MONTHS	0	500	1,000	1,700	2,600
POSITION	CODE	GRADE	PER YEAR	to 499	to 999	to 1,699	to 2,599	to 3,750
First Aid Safety Assistant	0090	43	9	6	6	6	6	6
Campus Security Monitor <sup>9</sup>	4170	44	9	7	14	22*	22*	22*
School Police Officer <sup>1</sup>	0021	31	11	0	0	16	16	16
Gardener I/II <sup>6</sup>	8190/8200	44/46	12	0	8	8	8	8
Building Engineer <sup>6</sup>	7120	52	12	8	8	8	8	8
Head Custodian II/III	8120/8130	48/52	12	8	8	8	8	8
Custodial Leader	8100	46	12	8	8	8	8	8
Food Service Manager I	5110	50	9	8	8	0	0	0
Food Service Manager II	5120	51	9	0	0	8	8	8

\*22 hours unless the school is assigned a School Police Officer-then 14 hours

#### B. MIDDLE SCHOOLS<sup>1</sup>

##### 1. CLERICAL ENTITLEMENT<sup>2</sup>

				Number of Hours Per Day by School Enrollment					
		PAY	MONTHS	0	525	875	1,225	1,400	1,575
POSITION	CODE	GRADE	PER YEAR	to 524	to 874	to 1,224	to 1,399	to 1,574	to 2,600
Admin. School Secretary	0320	50	11	8	8	8	8	8	8
Registrar I <sup>4</sup>	0145	45	11	8	8	8	8	8	8
Offset Machine Operator	1010	47	10	8	8	8	8	8	8
Off. Spec. II <sup>3</sup> (Asst. Principal's Office)	0123	45	11	-----One per Assistant Principal-----					
Off. Spec. II <sup>4</sup>	0123	45	10	6	6	8	8	8	8
Off. Spec. II	0123	45	11	0	0	0	4	8	8
Clerk I	0110	40	9	0	0	0	0	0	7

##### 2. ADDITIONAL SUPPORT STAFF

				Number of Hours Per Day by School Enrollment					
		PAY	MONTHS	0	525	875	1,225	1,400	1,575
POSITION	CODE	GRADE	PER YEAR	to 524	to 874	to 1,224	to 1,399	to 1,574	to 2,600
First Aid Safety Assistant	0090	43	9	6	6	6	6	6	6
Campus Security Monitor <sup>9</sup>	4170	44	9	7	14	14	14	14	22*
Head Custodian II	8120	48	12	8	8	8	8	8	8
Food Service Manager II	5120	51	9	8	8	8	8	8	8
In House Suspension Aide	0165	41	9	7	7	7	7	7	7

\*22 hours unless the school is assigned a School Police Officer-then 14 hours

## BUDGET FORMULAS FOR ALLOCATING CERTAIN SUPPORT STAFF PERSONNEL - CONTINUED

### Fiscal Year 2007-08

#### AUXILIARY ENTITLEMENT--APPROVED BY SPECIFIED DEPARTMENT FOR MIDDLE AND SENIOR HIGH SCHOOLS

POSITION	CODE	PAY GRADE	MONTHS PER YEAR	NUMBER OF EMPLOYEES BASED ON OTHER CONTINGENCIES
Custodian	8040	43	12	Custodial hours are assigned by the Operations Department as needed, based on square footage of school site, number of classrooms, lunch hours, number/size of gymnasiums, etc.
Food Service Worker	5000	41	9/12	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each high school.
Instructional Assistant (Fine Arts Programs)	0190	40	9	One six-hour employee is assigned per teacher when enrollment in Fine Arts Programs (art, band, chorus, debate, orchestra, etc.) reaches 240 students .
Instructional Assistant <sup>7</sup> (Second Language Programs)	0190	40	9	One six-hour employee may be assigned to each teacher in schools where second language programs exist based on available funds. Schools with four or more classes or second language program magnet schools with combination classes are considered first.
Instructional Assistant (In lieu of a Teacher)	0190	40	9	Hours must be approved by Licensed Personnel in lieu of a teacher (middle schools only).
Instructional Asst./Federal Programs Teacher/Family Aide (Chapter I Program)	0190/ 0185	40/43	9	One seven-hour employee is assigned to each site where an Elementary/Chapter I program exists plus one six-hour employee is assigned to each additional unit pending federal funds and program design (middle schools only).
Instructional Assistant (Special Ed Resource)	0190	40	9	Instructional assistants are assigned to schools to assist with academic, behavioral, and transition needs of students with disabilities. The number of hours assigned to schools is identified in the Elementary or Secondary Schools Special Education Resource Classroom Unit Allocation Formula.
Specialized Programs Teacher Assistant <sup>8</sup> (Special Education)	0160	41	9	One six-hour Specialized Programs Teacher Assistant is assigned per self-contained program specified by the Student Support Services Division.
School Police Officer	0021	31	11	One eight-hour school police officer may be assigned to a middle school based on need as recommended by the Deputy Superintendent of Instruction.

<sup>1</sup> Any position authorized above the entitlement listed below will be reviewed annually in April by Human Resources and the Deputy Superintendent of Instruction.

<sup>2</sup> Clerical staffing will be adjusted after "Count Day" in September for the balance of the current school year.

<sup>3</sup> One eight-hour Office Specialist II will be assigned when the enrollment reaches 500 (600-MS/JHS), two when it reaches 1,300 (1,500-MS/JHS), three when it reaches 1,800, and four when it reaches 2,900 or above. Office Specialist II's are assigned only when the number of Assistant Principals increases.

<sup>4</sup> Office Specialist II positions may be assigned to any of the following: attendance office, registrar's office, dean's office, and/or counselor's office.

<sup>5</sup> These positions are compensated at 4.1 hours; however, if combined, they may not exceed 7.5 hours per employee.

<sup>6</sup> The deployment of these earned positions has, at times, been redirected to other critical maintenance/operations positions as determined by the Associate Superintendent, Facilities Division.

<sup>7</sup> When funds are available, a nine-month, seven-hour teacher/family aide (0185) may also be added.

<sup>8</sup> **SPECIALIZED PROGRAMS TEACHER ASSISTANT (SPECIAL EDUCATION):**

Blind, Partially Sighted (Visually Impaired Program)	Physical, Multiple Preschool, Diversely Handicapped, and Deaf-Blind Programs
Communicatively Behaviorally Challenged	Physically Challenged
Deaf, Hard of Hearing ( Hearing Impaired Program)	Specialized Emotionally Handicapped
Diagnostic Center	Specialized Learning Disabled
Early Childhood	Specialized Speech-Language Handicapped
Educable Mentally Challenged, Trainable	Trainable and Severely Mentally Challenged
Mentally Challenged	Transitional First Grade, Traumatic Brain Injured

<sup>9</sup> The Deputy Superintendent of Instruction may authorize an increase in hours assigned to small high schools. A recommendation for such an increase will be made in writing to the appropriate administrator, Human Resources Division. Campus Security Monitor, Grade 44, will be assigned to campus monitors who have successfully completed the CCSD Campus Security Monitor Training to include CPR & AED.



## BUDGET FORMULAS FOR ALLOCATING CERTAIN SUPPORT STAFF PERSONNEL - CONTINUED

### Fiscal Year 2007-08

#### C. ELEMENTARY NINE-MONTH SCHOOLS<sup>1</sup>

1.CLERICAL ENTITLEMENT <sup>2</sup>				Number of Hours Per Day by School Enrollment			
POSITION	CODE	PAY GRADE	MONTHS PER YEAR	0 to 399	400 to 999	1,000 to 1,399	1,400 to 1,799
School Office Manager	0310	50	11	8	8	8	8
Elementary Sch. Clerk	0143	46	11	8	8	8	8
Off. Spec. II	0123	45	11	0	0	8	16
First Aid Safety Assistant	0090	43	9	6	6	6	6
2.ADDITIONAL SUPPORT STAFF				Number of Hours Per Day by School Enrollment			
POSITION	CODE	PAY GRADE	MONTHS PER YEAR	400 <sup>3</sup> to 599	600 to 799	800 to 999	1,000 to 1,199
School Aide <sup>4</sup> (Office, Playground, Media)	0100	40	9	6	7	8	9
Library Aide <sup>5</sup>	0105	40	9	4	5	6	7
Head Custodian I	8110	47	12	8	8	8	8
Food Service Manager I <sup>6</sup>	5110	50	9	8	8	8	8

#### D. ELEMENTARY YEAR-ROUND SCHOOLS <sup>1</sup>

1.CLERICAL ENTITLEMENT <sup>2</sup>				Number of Hours Per Day by School Enrollment				
POSITION	CODE	PAY GRADE	MONTHS PER YEAR	0 to 899	900 to 999	1,000 to 1,099	1,100 to 1,199	1,200 to 2,499
School Office Manager	0310	50	12	8	8	8	8	8
Elementary Sch. Clerk	0143	46	12	8	8	8	8	8
Off. Spec. II	0123	45	12	2	5	8	11	13
First Aid Safety Assistant	0090	43	11	6	6	6	6	6
2.ADDITIONAL SUPPORT STAFF				Number of Hours Per Day by School Enrollment				
POSITION	CODE	PAY GRADE	MONTHS PER YEAR	400 <sup>3</sup> to 599	600 to 799	800 to 999	1,000 to 2,499	
School Aide <sup>4</sup> (Office, Playground, Media)	0100	40	11	6	7	8	9	
Library Aide <sup>5</sup>	0105	40	11	4	5	6	7	
Head Custodian I	8110	47	12	8	8	8	8	
Food Service Manager I <sup>6</sup>	5110	50	12	8	8	8	8	

#### E. PRIME 6 SCHOOLS<sup>1</sup>

1.CLERICAL ENTITLEMENT <sup>2</sup>				Number of Hours Per Day by School Enrollment			
POSITION	CODE	PAY GRADE	MONTHS PER YEAR	0 to 399	400 to 999	1,000 to 1,399	1,400 to 2,499
School Office Manager	0310	50	11	8	8	8	8
Elementary Sch. Clerk	0143	46	11	8	8	8	8
Off. Spec. II	0123	45	10	0	0	8	8
First Aid Safety Assistant	0090	43	9	7	7	7	7
School Community Facilitator	0144	40	9	7	7	7	7
2.ADDITIONAL SUPPORT STAFF				Number of Hours Per Day by School Enrollment			
POSITION	CODE	PAY GRADE	MONTHS PER YEAR	400 <sup>3</sup> to 599	600 to 799	800 to 999	1,000 to 2,499
School Aide <sup>4</sup> (Office, Playground, Media)	0100	40	9	6	7	8	9
Library Aide <sup>5</sup>	0105	40	9	4	5	6	7
Head Custodian I	8110	47	12	8	8	8	8
Food Service Manager I <sup>6</sup>	5110	50	9	8	8	8	8
Campus Security Monitor	4170	44	9	15	15	15	15

## BUDGET FORMULAS FOR ALLOCATING CERTAIN SUPPORT STAFF PERSONNEL - CONTINUED

### Fiscal Year 2007-08

#### AUXILIARY ENTITLEMENT--APPROVED BY SPECIFIED DEPARTMENT FOR ELEMENTARY SCHOOLS

POSITION	CODE	PAY GRADE	MONTHS PER YEAR	NUMBER OF EMPLOYEES BASED ON OTHER CONTINGENCIES
Custodian	8040	43	12	Custodial hours are assigned by the Operations Department as needed, based on square footage of school site, number of classrooms, lunch hours, number/size of gymnasiums, etc.
Senior Food Service Worker	5030	46	12	One five- to six-hour worker is assigned by the Food Service Department if there is no "on-site" food preparation.
Food Service Worker	5000	41	9/12	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each elementary school.
Substitute Food Service Worker	9000/ 9010	\$7.98/hr.	9/12	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each elementary school.
Instructional Assistant (PE Program)	0190	40	9/11	One six-hour employee is assigned to each elementary PE teacher.
Instructional Assistant <sup>7</sup> (Second Language Programs)	0190	40	9	One six-hour employee may be assigned to each teacher in schools where second language programs exist based on available funds. Schools with four or more classes or Second Language Programs magnet classes are considered first.
Instructional Assistant <sup>8</sup> (In lieu of a Teacher)	0190	40	9/11	Twelve hours may be approved by Licensed Personnel in lieu of one teacher.
Instructional Assistant (Special Ed Resource Room)	0190	40	9/11	Instructional assistants are assigned to schools to assist with academic, behavioral, and transition needs of students with disabilities. The number of hours assigned to schools is identified in the Elementary or Secondary Schools Special Education Resource Classroom Unit Allocation Formula.
Instructional Assistant (Kindergarten Program) (Prime 6 only)	0190	40	9/11	One six-hour instructional assistant is assigned for each full-time kindergarten teacher or a three-hour instructional assistant for half-time teacher assignments. One four-hour instructional assistant is assigned to each half unit of Chapter I kindergarten. One seven-hour instructional assistant is assigned to each full unit of Chapter I kindergarten. One seven-hour employee is assigned to each site where a Chapter I pre-kindergarten program exists.
Instructional Asst./Federal Programs Teacher/Family Aide <sup>9</sup> (Chapter I Program)	0190/0185	40/43	9/11	One seven-hour employee is assigned to each site where an Elementary/Chapter I program exists plus one six-hour employee is assigned to each additional unit.
Specialized Programs Teacher Assistant <sup>10</sup> (Special Education)	0160	41	9/11	One six-hour Specialized Programs Teacher Assistant is assigned per self-contained program specified by the Student Support Services Division.
Attendance Officer	4000	50	9	One eight-hour attendance officer is authorized for each 10,000 students or major fraction thereof. The attendance officer is assigned to serve a specified area of the school district including both elementary and secondary schools.

<sup>1</sup> Any position authorized above the entitlement listed below will be reviewed annually in April by Human Resources and the Deputy Superintendent of Instruction.

<sup>2</sup> Clerical staffing will be adjusted after "Count Day" in September for the balance of the current year.

<sup>3</sup> Schools where enrollments are from 0-399 receive entitlement based upon the recommendations of the Deputy Superintendent of Instruction, Support Staff Personnel, and the specific principal.

<sup>4</sup> One additional hour of school aide time is added for every 100 students enrolled after the school enrollment reaches 900 students. (1,000=9 hours school aide time; 1,100=10 hours; 1,200=11 hours; 1,300=12 hours, etc.)

<sup>5</sup> Library aide hours are based on the projected spring enrollment and will not be adjusted in the fall.

<sup>6</sup> Elementary schools must have "on-site" food preparation to receive a food service manager.

<sup>7</sup> When funds are available, a nine- or eleven-month, seven-hour teacher/family aide (0185) may also be added.

<sup>8</sup> When enrollment does not warrant the full twelve hours, a fraction thereof may be approved.

<sup>9</sup> Chapter I formulas are contingent upon available federal funds and program design which may vary from year to year. Assignment of nine- or eleven-month employees depends upon whether the school is a single or multiple track school.

## BUDGET FORMULAS FOR ALLOCATING CERTAIN SUPPORT STAFF PERSONNEL - CONTINUED

### Fiscal Year 2007-08

<sup>10</sup> SPECIALIZED PROGRAMS TEACHER ASSISTANT (SPECIAL EDUCATION):

Blind, Partially Sighted (Visually Impaired Program)	Physical, Multiple Preschool, Diversely Handicapped, and Deaf-Blind Programs
Communicatively Behaviorally Challenged	Physically Challenged
Deaf, Hard of Hearing ( Hearing Impaired Program)	Specialized Emotionally Handicapped
Diagnostic Center	Specialized Learning Disabled
Early Childhood	Specialized Speech-Language Handicapped
Educable Mentally Challenged, Trainable	Trainable and Severely Mentally Challenged
Mentally Challenged	Transitional First Grade
	Traumatic Brain Injured

## FRINGE BENEFIT RATES

### Fiscal Year 2007-08

The following rates are used to compute fringe benefits for all District employees:

<u>Fringe Benefit Title</u>	<u>Rate</u>
Public Employees' Retirement System (PERS)	20.50%
Police Officers who participate in the PERS— Police/Fire Retirement System	33.50%
Occupational Injury Management (OIM) (Previously SIIS)	.58%
Old Age, Survivors, and Disability portion of Federal Insurance Compensation Act (FICA)	6.20% <sup>1</sup>
State Unemployment Insurance (SUI)	.05%
Medicare portion of Federal Insurance Compensation Act (FICA) for employees hired after April 1, 1986	1.45% <sup>2</sup>

Employee Group Insurance (EGI)	Annual Contribution Per Employee
Licensed	\$5,872
Support	5,573
Police	5,573
Unified	7,300

<sup>1</sup> Computed on first \$97,500 for employees not covered under PERS (Includes Medicare).

<sup>2</sup> Effective January 2, 1994, the wage base limit for Medicare tax was eliminated.

## BUDGET FORMULAS FOR ALLOCATING SCHOOL SUPPLIES AND EQUIPMENT

### Fiscal Year 2007-08

An initial allocation of 75% of the estimated total appropriation for each school will be developed in mid-March preceding the school year. The estimated total appropriation is determined by budget formula from the projected enrollment and the rates below.

The second (and last) allocation will be made to each school during the last week in October. This allocation, approximately 25% of the total, will be determined by the current budget formula now applied against the actual enrollment at the end of the fourth week of school.

### TEXTBOOKS

#### Elementary Schools

\$82.81 per student enrolled as of September 21, 2007, plus an additional \$66.32 for each student enrolled in excess of those enrolled as of December 18, 2006. New schools will receive \$149.13 per student enrolled as of September 21, 2007.

#### Middle Schools

\$88.19 per student enrolled as of September 21, 2007, plus an additional \$90.37 for each student enrolled in excess of those enrolled as of December 18, 2006. New schools will receive \$178.56 per student enrolled as of September 21, 2007.

#### Senior High Schools

\$92.62 per student enrolled as of September 21, 2007, plus an additional \$121.25 for each student enrolled in excess of those enrolled as of December 18, 2006. New schools will receive \$213.87 per student enrolled as of September 21, 2007.

### INSTRUCTIONAL SUPPLIES

#### Elementary Schools

\$27.76 per student enrolled as of September 21, 2007, plus an additional \$17.81 for each student enrolled in excess of those enrolled as of December 18, 2006. New schools will receive \$45.57 per student enrolled as of September 21, 2007, plus a new school start-up allocation of \$6,000.

#### Middle Schools

\$31.06 per student enrolled as of September 21, 2007, plus an additional \$26.33 for each student enrolled in excess of those enrolled as of December 18, 2006. New schools will receive \$57.39 per student enrolled as of September 21, 2007, plus a new school start-up allocation of \$9,500.

#### Senior High Schools

\$34.53 per student enrolled as of September 21, 2007, plus an additional \$39.45 for each student enrolled in excess of those enrolled as of December 18, 2006. New schools will receive \$73.98 per student enrolled as of September 21, 2007, plus a new school start-up allocation of \$12,000.

#### Small School Formula

Schools with small enrollments shall receive instructional supply funds as per the following schedules. This allocation will be determined by the student enrollment as of September 21, 2007.



**Elementary Enrollment**

**Formulas Per Student Enrolled**

1 – 399	\$45.59 per student enrolled
400 – 424	\$42.03 per student enrolled
425 – 449	\$38.45 per student enrolled
450 – 474	\$34.92 per student enrolled
475 – 499	\$31.35 per student enrolled
500 or more	\$27.76 per student enrolled



**Secondary Enrollment**

**Formulas Per Student Enrolled**

**Middle School**

**Senior High**

1 – 499	\$57.39	\$73.95
500 – 549	\$52.08	\$66.12
550 – 599	\$46.81	\$58.22
600 – 649	\$41.57	\$50.30
650 – 699	\$36.32	\$42.42
700 or more	\$31.06	\$34.53

**Special Growth Formula**

All schools that experience growth of 10 students or more between September 21, 2007 and December 31, 2007, receive \$136 per student for new schools and \$59 per student for established schools.

**SPECIAL EDUCATION INSTRUCTIONAL SUPPLIES**

Existing regular special education and academically talented classes receive \$631 per unit; new classes receive \$1,048 per unit. Special self-contained classes for the emotionally disturbed, learning disabled, language impaired, educable mentally handicapped and the Seigle Diagnostic Center classes each receive \$1,048. Partially sighted or blind classes receive \$1,679. Speech therapy classes receive \$631. Deaf and hard of hearing classes receive \$1,048 for each unit.

**INSTRUCTIONAL COMPUTER SUPPLIES**

**Elementary Schools**

\$1.00 per student enrolled as of September 21, 2007.

**Middle Schools**

\$2.25 per student enrolled as of September 21, 2007.

**Senior High Schools**

\$4.75 per student enrolled as of September 21, 2007.

New schools shall receive a computer software allocation as follows:

Elementary School	\$ 7,000
Middle School	\$15,000
Senior High School	\$20,000





**PRINTING SERVICES****Elementary Schools**

\$2.50 per student enrolled as of September 21, 2007.

**Middle Schools**

\$1.35 per student enrolled as of September 21, 2007.

**Senior High Schools**

\$1.50 per student enrolled as of September 21, 2007.

**AUDIO-VISUAL SUPPLIES****Elementary Schools**

\$.38 per student enrolled as of September 21, 2007.

**Middle Schools**

\$1.75 per student enrolled as of September 21, 2007.

**Senior High Schools**

\$2.25 per student enrolled as of September 21, 2007.

**TECHNICAL SERVICES****Middle Schools**

\$.45 per student enrolled as of September 21, 2007.

**Senior High Schools**

\$1.10 per student enrolled as of September 21, 2007.

**INSTRUCTIONAL EQUIPMENT (New/Replacement)****Elementary Schools**

\$5.71 per student enrolled as of September 21, 2007.

**Middle Schools**

\$10.67 per student enrolled as of September 21, 2007.

**Senior High Schools**

\$14.18 per student enrolled as of September 21, 2007.

**Special Education Students**

\$19.50 per student enrolled as of September 21, 2007.

**Small Schools**

All schools shall receive a minimum allocation of \$1,455.



**FIELD TRIPS****Elementary Schools**

\$2.00 per student enrolled as of September 21, 2007.

**Rural Elementary Schools**

\$5.49 per student enrolled as of September 21, 2007.

**MEDICAL SUPPLIES**

\$.39 per student enrolled as of September 21, 2007.

**LIBRARY BOOKS AND MAGAZINES****Elementary Schools**

\$7.72 per student enrolled as of September 21, 2007.

**Middle Schools**

\$5.60 per student enrolled as of September 21, 2007.

**Senior High and Combined Junior-Senior High Schools**

\$4.65 per student enrolled as of September 21, 2007.

**Small Schools**

All schools shall receive a minimum allocation of \$1,774.

**OTHER LIBRARY SUPPLIES****Elementary Schools**

\$.65 per student enrolled as of September 21, 2007.

**Middle Schools**

\$.76 per student enrolled as of September 21, 2007.

**Senior High and Combined Junior-Senior High Schools**

\$.66 per student enrolled as of September 21, 2007.

**Small Schools**

All schools shall receive a minimum allocation of \$104.

**LIBRARY COMPUTER SUPPLIES****Elementary Schools**

\$.25 per student enrolled as of September 21, 2007.

**Middle Schools**

\$.75 per student enrolled as of September 21, 2007.

**Senior High Schools**

\$1.10 per student enrolled as of September 21, 2007.





## LIBRARY TECHNICAL SERVICES

### Elementary Schools

\$.25 per student enrolled as of September 21, 2007.

### Middle Schools

\$.25 per student enrolled as of September 21, 2007.

### Senior High Schools

\$.95 per student enrolled as of September 21, 2007.

## ATHLETIC SUPPLIES

### Senior High Schools

Senior high schools receive the following amounts for boys' and girls' athletics. In certain situations, when a school does not participate in a complete sports program, the school's allocation is thereby reduced accordingly.

<u>Class</u>	<u>Boys' Athletics</u>	<u>Girls' Athletics</u>
AAAA Schools	\$24,002	\$13,497
AAA Schools	24,002	13,497
AA Schools	22,424	9,947
A Schools	16,001	4,834

### Middle Schools

Middle schools receive \$3,504 per school for intramurals.

## OTHER ACTIVITY EXPENSES

### Cheerleading Activities

For cheerleading activities, senior high schools receive \$133 per school.

## POSTAGE

### Elementary Schools

\$1.58 per student enrolled as of September 21, 2007.

### Middle Schools

\$4.69 per student enrolled as of September 21, 2007.

### Senior High and Combined Junior-Senior High Schools

\$6.17 per student enrolled as of September 21, 2007.

## MAINTENANCE AND REPAIR

### Middle Schools

\$250 per standard sweeper.

\$100 per standard cart.

All schools shall receive a maximum allocation of \$350.



### Senior High Schools

\$250 per standard sweeper.

\$100 per standard cart.

All schools shall receive a maximum allocation of \$650.



## SECONDARY MAGNET SCHOOLS

As a result of varying length of day and program requirements, magnet schools within the District require additional enhancement appropriations. Increased allocations for instructional supplies and textbooks are required to accommodate longer instructional days resulting from additional classroom periods.

When magnet school instruction requires students to attend either seven- or eight-period days (rather than the traditional six-period day), textbooks and instructional supply formulas will be increased by the following percentages applied to the number of students enrolled in the magnet program.

Schools with seven-period schedules 16.7%

Schools with eight-period schedules 33.3%

The new school growth formula will be applied to the total magnet student enrollment increase in each magnet school. Growth in a magnet program (school within a school) where there is no accompanying growth in the comprehensive school will be calculated at a rate which equates to the percentage of the student day spent in magnet classes for magnet students.

In the initial year of new magnet schools, magnet schools shall receive funds typically provided as new school allocations.

	<u>Middle Schools</u>	<u>High Schools</u>
<b>Textbooks</b>	\$25,000 plus growth formula	\$30,000 plus growth formula
<b>Supplies</b>	9,500 plus growth formula	12,000 plus growth formula
<b>Computer Software</b>	15,000 plus growth formula	20,000 plus growth formula

New magnet programs (school within a school) shall receive a percentage of the above allocations calculated by dividing the number of new magnet students by the total school enrollment.

Prior to the initial year of new magnet schools or programs, an equipment needs assessment, including cost analyses and the planning of implementation timelines, will be conducted by the region superintendents. The Budget Department will review this assessment for inclusion in the budget.

## IMPACT OF NEW SCHOOLS ON THE GENERAL OPERATING FUND

The Nevada Legislature has declared that the proper objective of state financial aid to public education is to ensure each child a “*reasonably equal educational opportunity*.” Recognizing wide local variations in wealth and costs per pupil, the state supplements local financial ability in each district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every child to receive the benefit of the purposes for which public schools are maintained. NRS 387.121 sets forth that “...the quintessence of the State’s financial obligation for such programs can be expressed in a formula partially on a per pupil basis and partially on a per program basis as: State financial aid to school districts equals the difference between the school district basic support guarantee and local available funds produced by mandatory taxes minus all the local funds attributable to pupils who reside in the county but attend a charter school. This formula is designated the Nevada Plan.”

In determining the amount to be distributed by the state to districts, the amount of tax proceeds received by schools from a 2.25¢ local school sales tax plus the amount received from 1/3 public schools operating property tax of taxable property are deducted. Combining all of state aid, less the school support sales tax and one-third of the property tax, has the effect of including almost 70% of the District’s General Operating Fund within an enrollment-driven formula, somewhat insulating the District from economic fluctuations. Regardless of how much sales tax or the 1/3 public schools operating property tax is received, the District still expects approximately 70% of its operating budget to be covered by the state’s guarantee.

The District has successfully absorbed the operational support costs incurred from opening the following number of new schools during the past decade:

<u>School Year</u>	<u>Elementary</u>	<u>Middle Schools</u>	<u>High Schools</u>	<u>Remodeled Schools</u>	<u>Special Schools</u>	<u>Total New</u>
1998-99	5	3				8
1999-00	4	1	3			8
2000-01	4	2				6
2001-02	7	5	2	1		15
2002-03	6	2		1		9
2003-04	7	3	2	1		13
2004-05	7	3	3			13
2005-06	7	3	1	1		12
2006-07	6	2	1		1	10
2007-08	<u>6</u>	<u>2</u>	<u>1</u>	<u>2</u>	<u>—</u>	<u>11</u>
<b>Total</b>	<b><u>59</u></b>	<b><u>26</u></b>	<b><u>13</u></b>	<b><u>6</u></b>	<b><u>1</u></b>	<b><u>105</u></b>

Each year as new schools are opened, the District must address the challenge to provide the additional resources necessary to fund the increased operational costs required to support the new school site. State operational funding is generated based upon a per pupil formula that does not mitigate school districts for the additional cost impacts created when a new facility is opened. The District is, therefore, very reliant upon an increasing local tax base to provide the necessary funding to finance the demands associated with growth. Student enrollment and the need for additional school facilities are projected to continue increasing at a rapid rate.

The schedule on the following page indicates the average operational costs required to open a new school site. Costs included are salaries, utilities, books, supplies, and equipment, as well as additional startup assistance.



## NEW SCHOOL STAFFING & SUPPLY REQUIREMENTS

### Fiscal Year 2007-08

	Elementary		Year Round Elementary		Middle School		Senior High	
DESCRIPTION	FTE	Approp.	FTE	Approp.	FTE	Approp.	FTE	Approp.
Average Enrollment	760		876		1,345		2,198	
Site Driven Costs:								
Staffing								
Principal	1.00	\$ 97,480	1.00	\$ 108,176	1.00	\$ 102,037	1.00	\$ 106,808
Assist. Principal	1.00	85,191	1.00	92,333	1.00	89,172	3.00	267,516
Deans					2.00	156,100	2.00	156,100
Counselors					3.00	176,832	6.00	353,664
Admin. Secretaries					0.92	47,587	1.00	51,533
Office Manager	0.92	47,587	1.00	51,533				
Elementary Sch. Clerk	0.92	36,778	1.00	39,724				
Off. Spec. II			0.25	13,611	1.76	71,145	1.00	39,724
Off. Spec. II - Assist. Princ.					0.92	36,778	2.76	110,334
Registrar					0.92	36,778	1.00	41,447
Off. Spec. II - Attendance							0.84	34,367
Off. Spec. II - Dean							0.65	27,638
Off. Spec. II - Counselor							0.65	27,638
Clerk I - Library							0.65	27,638
Clerk I - Audiovisual							0.65	27,638
Offset Machine Operator					0.84	37,369	1.00	43,272
School Aide	0.65	22,708	0.92	29,865				
Library Aide	0.46	17,622	0.69	23,626				
First Aid Safety Asst.	0.56	22,576	0.69	26,583	0.56	22,576	0.56	22,576
Custodian	1.50	57,174	2.00	72,960	5.00	182,400	8.00	291,840
Head Custodian I	1.00	43,272	1.00	43,272				
Head Custodian II					1.00	45,198		
Head Custodian III							1.00	53,889
Custodial Leader							1.00	41,447
Campus Monitor					1.30	53,092	2.04	82,730
In-House Suspension Aide					0.65	26,107		
Police Officer							1.84	108,558
Gardener							1.00	38,052
Building Engineer							1.00	53,889
Total Staffing	8.01	430,388	9.55	501,683	20.87	1,083,171	38.64	2,008,298
Supplies and Equipment: <sup>2</sup>								
Utilities		140,202		183,794		366,825		776,335
Textbooks		10,000		10,000		25,000		30,000
Instructional Supplies		2,000		2,000		3,500		4,000
Computer Software		7,000		7,000		15,000		20,000
Total Supplies and Equipment	-	159,202	-	202,794	-	410,325	-	830,335
Total Site Driven Costs	8.01	589,590	9.55	704,477	20.87	1,493,496	38.64	2,838,633

## NEW SCHOOL STAFFING & SUPPLY REQUIREMENTS - CONTINUED

Fiscal Year 2007-08

DESCRIPTION	Elementary		Year Round Elementary		Middle School		Senior High	
	FTE	Approp.	FTE	Approp.	FTE	Approp.	FTE	Approp.
<b>Enrollment Driven Costs:</b>								
<b>Staffing</b>								
Licensed <sup>2</sup>	35.47	1,587,015	40.62	1,817,440	64.98	2,907,365	103.12	4,613,843
Support (Instr. Assist., etc.)	2.66	92,291	3.85	126,364	2.60	90,552	3.20	108,053
<b>Supplies and Equipment</b>								
Textbooks, Instr. Supplies, etc.	0.00	126,576	0.00	145,587	0.00	285,344	0.00	614,917
<b>Total Enrollment Driven Costs</b>	<b>38.13</b>	<b>1,805,882</b>	<b>44.47</b>	<b>2,089,391</b>	<b>67.58</b>	<b>3,283,261</b>	<b>106.32</b>	<b>5,336,813</b>
<b>Grand Total</b>	<b>46.14</b>	<b>\$ 2,395,472</b>	<b>54.02</b>	<b>\$ 2,793,868</b>	<b>88.45</b>	<b>\$ 4,776,757</b>	<b>144.96</b>	<b>\$ 8,175,446</b>

(1) - Represents new school initial start-up allowances only.

(2) - Does not include CSR or Second Language Units.

NOTE: The above staffing salary estimates consist of the appropriate range and step C for support staff, and the appropriate range and step D or E (depending on the position) for unified personnel. All above staffing costs include fringe benefits.



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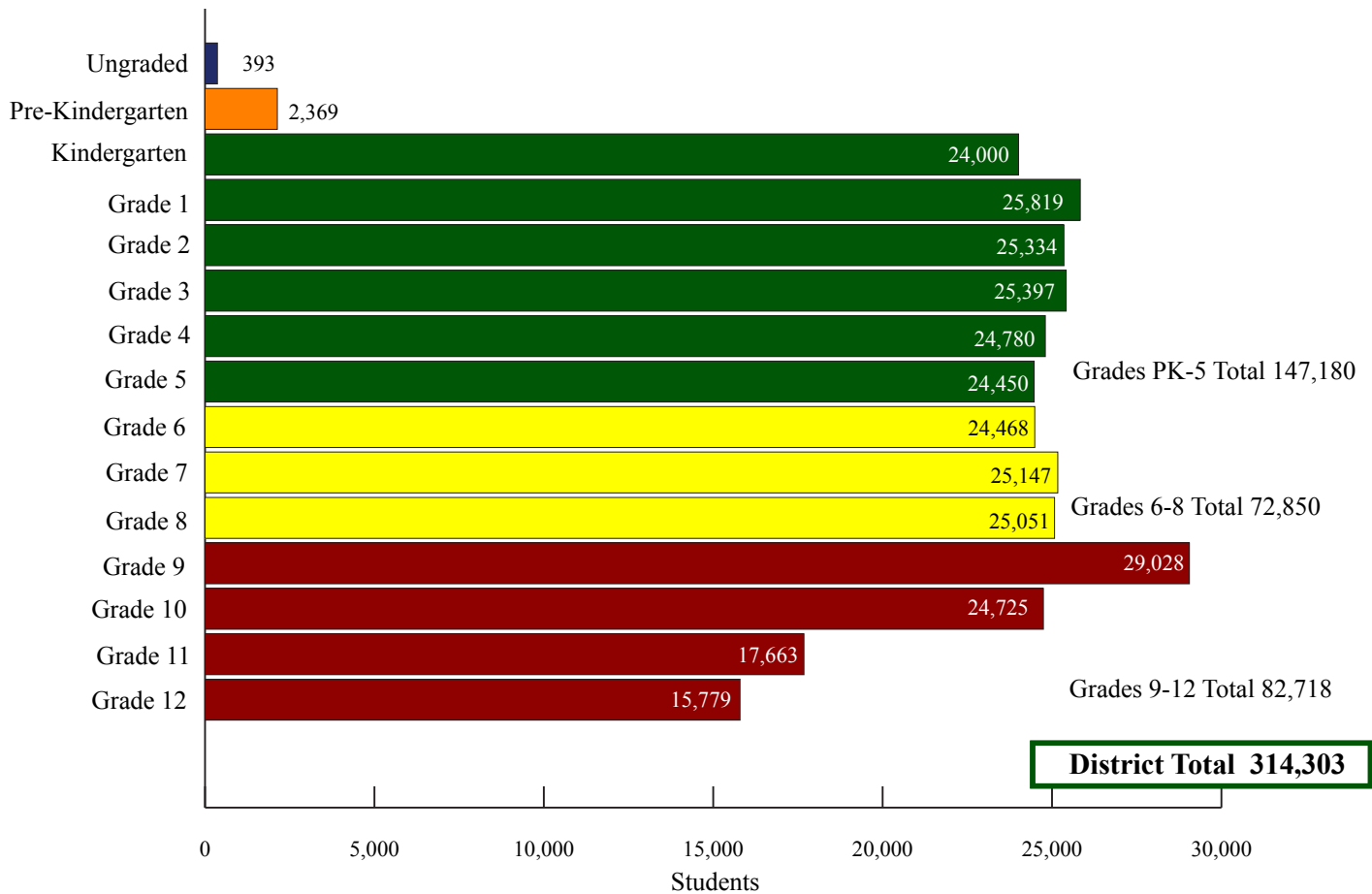
## EXPLANATION OF BUDGET SUMMARY AND STATISTICAL DATA

### Fiscal Year 2007-08

This section contains a statistical summary of significant District data. It provides information relative to the District that should be of interest to the citizens of Clark County. It is organized in sections beginning with demographic data followed by information on finance, staffing, facilities, school calendar, special programs, and community services.

### PROJECTED ENROLLMENT BY GRADE

#### Fiscal Year 2007-08



## HISTORY OF DISTRICT ENROLLMENT

### For Fiscal Years 1998-99 Through 2007-08

Year	Average Daily Attendance <sup>1</sup>	% Increase	Average Daily Membership <sup>2</sup>	% Increase	4th Week Full Enrollment <sup>3</sup>	% Increase	Weighted Enrollment <sup>4</sup>	% Increase
1998-99	190,275	8.12	203,931	6.67	203,777	6.79	196,621.0	6.87%
1999-00	204,729	7.60	217,492	6.65	217,139	6.56	209,541.2	6.57%
2000-01	213,791	4.43	228,814	5.21	231,125	6.44	223,129.8	6.48%
2001-02	230,386	7.76	246,151	7.58	244,684	5.87	236,417.0	5.95%
2002-03	236,176	2.51	252,775	2.69	255,328	4.35	246,764.8	4.38%
2003-04	250,914	6.24	269,960	6.80	268,357	5.10	259,393.4	5.12%
2004-05	261,981	4.41	280,275	3.82	280,795	4.63	271,212.8	4.56%
2005-06	271,707	3.71	292,016	4.19	291,329	3.75	281,827.2	3.91%
2006-07 (Est)	282,459	3.96	301,695	3.31	302,547	3.85	292,489.6	3.78%
2007-08 (Est)	293,507	3.91	314,656	4.30	314,403	3.92	303,984.4	3.93%

<sup>1</sup>ADA--Each month of the school year, an attendance figure is established based upon the actual attendance of the students at school. ADA is the average of all ten school months.

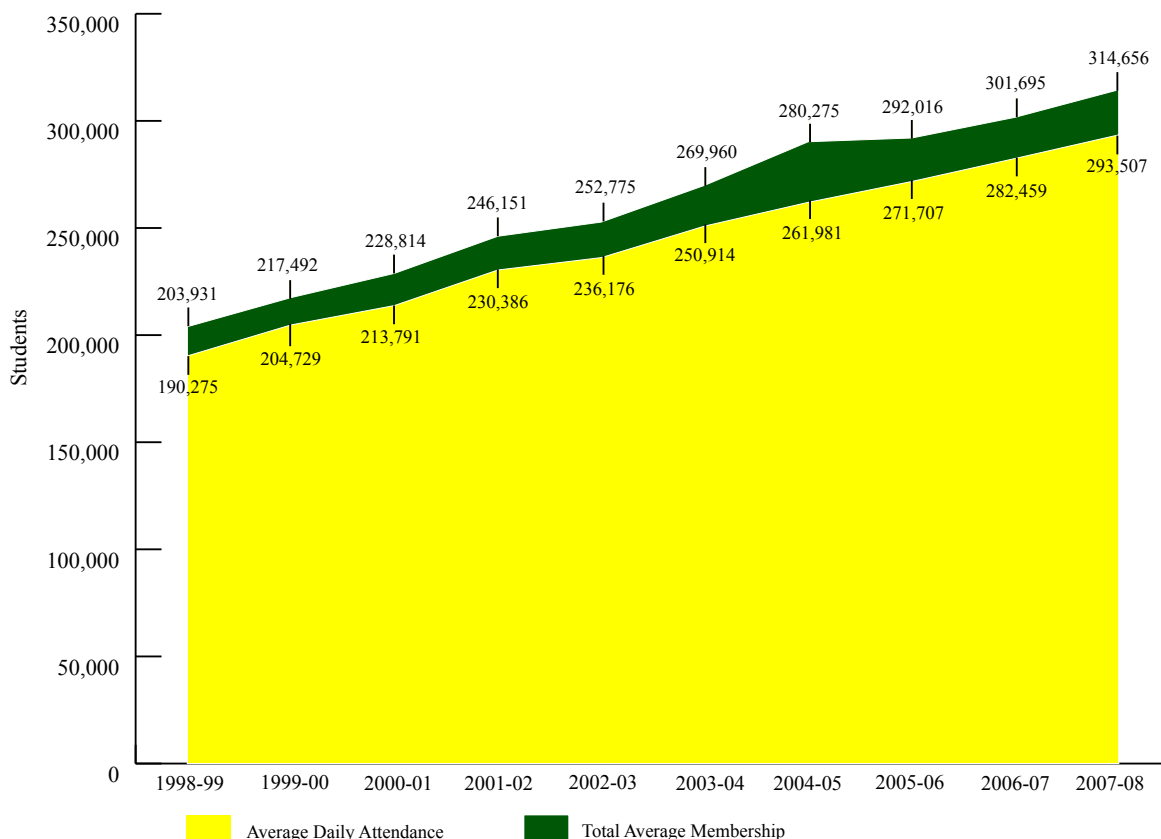
<sup>2</sup>ADM--Each month of the school year, an enrollment figure is established based upon the number of students enrolled in the District. ADM is the average of all ten school months.

<sup>3</sup>4th Week--This is the number of students enrolled on the Friday of the fourth week of school. This enrollment figure is unweighted and includes students from other districts receiving an education in the District as reported on the Amended Final Budget.

<sup>4</sup>4th Week Weighted--This is the number of students enrolled on the Friday of the fourth week of school with Kindergarten and Pre-K students counted as .6 per student. The weighted enrollment figure excludes students from other districts receiving an education in the District as reported on the Amended Final Budget.

## DISTRICT ENROLLMENT - ILLUSTRATED

### For Fiscal Years 1998-99 Through 2007-08





## PROJECTED 4TH WEEK ENROLLMENT AND SCHOOL COUNT BY REGION

### Fiscal Year 2007-08

#### 4TH WEEK STUDENT ENROLLMENT

SCHOOLS	NORTH- WEST	NORTH- EAST	EAST	SOUTH- WEST	SOUTH- EAST	SUPT'S SCHOOLS	ED SER- VICES	OTHER	TOTAL
ELEMENTARY	29,786	28,747	25,579	27,213	29,410	11,726	-	-	152,461
MIDDLE	13,047	13,957	10,681	11,698	15,633	7,805	1,079	-	73,900
SENIOR HIGH	16,317	8,644	9,265	11,325	16,888	19,550	3,150	-	85,139
OTHER						145	2,241	517	2,903
TOTAL	59,150	51,348	45,525	50,236	61,931	39,226	6,470	517	314,403

#### SCHOOL COUNT

SCHOOLS	NORTH- WEST	NORTH- EAST	EAST	SOUTH- WEST	SOUTH- EAST	SUPT'S SCHOOLS	ED SER- VICES	OTHER	TOTAL
ELEMENTARY	41	36	30	39	41	18	1	-	206
MIDDLE	10	11	8	9	12	6	1	-	57
SENIOR HIGH	7	5	3	8	8	10	1	-	42
OTHER						1	25	10	36
TOTAL	58	52	41	56	61	35	28	10	341

## ETHNIC DISTRIBUTION BY GRADE - PROJECTED 4TH WEEK ENROLLMENT

### Fiscal Year 2007-08

Grade	Hispanic	%	White	%	Black	%	Asian	%	Native American	%	Total
P	720	30.4	1,350	57.0	206	8.7	80	3.4	13	0.5	2,369
K	10,829	45.1	8,090	33.7	2,906	12.1	2,002	8.3	173	0.7	24,000
1	11,124	43.1	9,007	34.9	3,283	12.7	2,189	8.5	216	0.8	25,819
2	10,743	42.4	8,959	35.4	3,273	12.9	2,161	8.5	198	0.8	25,334
3	10,725	42.2	8,906	35.1	3,368	13.3	2,187	8.6	211	0.8	25,397
4	9,972	40.2	8,944	36.1	3,350	13.5	2,285	9.2	229	0.9	24,780
5	9,758	39.9	9,050	37.0	3,310	13.5	2,127	8.7	205	0.8	24,450
6	9,581	39.2	8,974	36.7	3,495	14.3	2,216	9.1	202	0.8	24,468
7	9,735	38.7	9,401	37.4	3,728	14.8	2,089	8.3	193	0.8	25,147
8	9,497	37.9	9,392	37.5	3,782	15.1	2,165	8.6	216	0.9	25,051
9	11,034	38.0	10,697	36.9	4,600	15.8	2,441	8.4	253	0.9	29,028
10	8,497	34.4	9,842	39.8	3,778	15.3	2,378	9.6	231	0.9	24,725
11	5,248	29.7	7,840	44.4	2,563	14.5	1,898	10.7	115	0.6	17,663
12	4,358	27.6	7,266	46.0	2,271	14.4	1,773	11.2	111	0.7	15,779
Ungraded	107	27.1	186	47.2	67	16.9	31	8.0	3	0.7	393
Total	121,928	38.8	117,904	37.5	43,980	14.0	28,022	8.9	2,569	0.8	314,403

## BIRTH HISTORY - CLARK COUNTY

### For Calendar Years 1967 Through 2006

Year	Number	Year	Number
1967	5,008	1987	9,837
1968	5,025	1988	10,743
1969	5,371	1989	11,642
1970	5,655	1990	13,530
1971	5,784	1991	14,340
1972	5,303	1992	14,600
1973	5,180	1993	14,228
1974	5,206	1994	16,109
1975	5,290	1995	16,908
1976	5,746	1996	17,825
1977	5,966	1997	18,618
1978	6,415	1998	20,171
1979	7,227	1999	21,122
1980	7,724	2000	22,457
1981	8,220	2001	23,109
1982	8,435	2002	23,962
1983	8,328	2003	24,912
1984	8,673	2004	24,298
1985	9,125	2005	28,075
1986	9,550	2006	30,118

Source: Nevada State Office of Vital Statistics and *Las Vegas Perspective*



## HIGH SCHOOL GRADUATES

### For Fiscal Years 2003-04 Through 2005-06

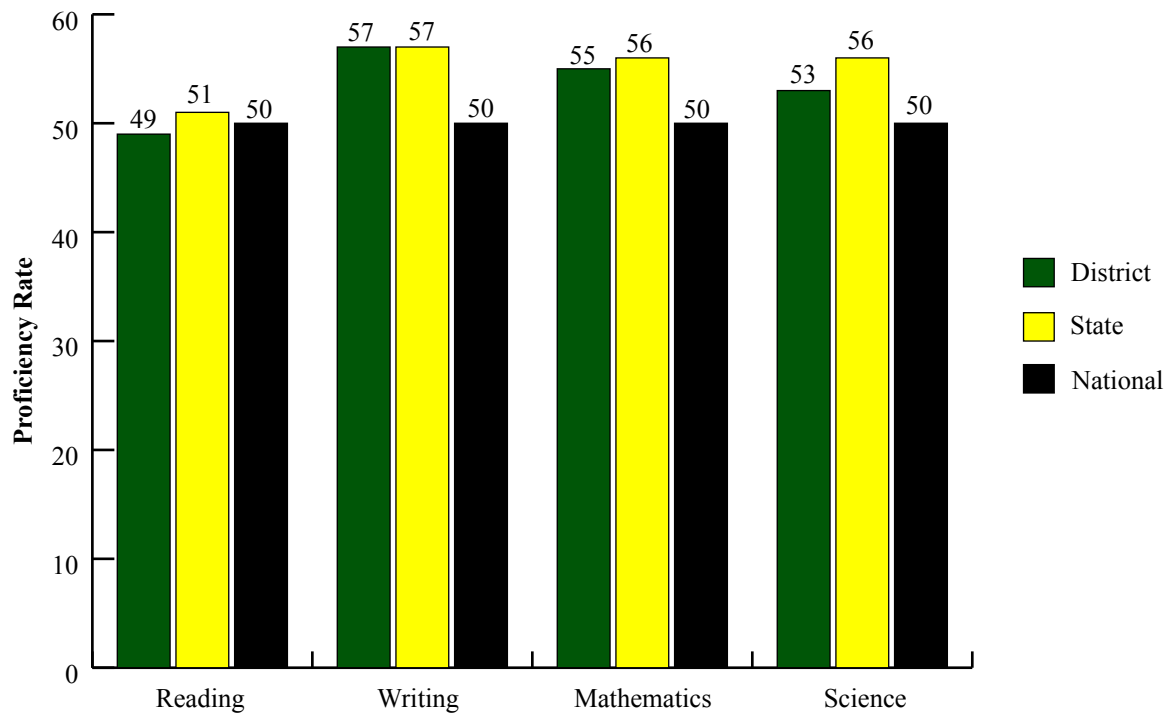
SCHOOL	FY 2003-04			FY 2004-05			FY 2005-06		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Academy of Individual Study	80	128	208	88	150	238	114	147	261
Adult Education Diploma	279	257	536	604	472	1,076	648	452	1,100
Advanced Tech. Academy	102	59	161	115	73	188	147	98	245
Alternative Programs <sup>3</sup>	112	106	218	107	132	239	77	101	178
Arbor View <sup>2</sup>							1	-	1
Basic	153	160	313	165	161	326	162	145	307
Bonanza	203	240	443	222	183	405	184	145	329
Boulder City	72	63	135	65	65	130	86	80	166
Canyon Springs <sup>2</sup>							80	105	185
Centennial	360	384	744	207	228	435	236	273	509
Chaparral	172	184	356	177	165	342	133	129	262
Cheyenne	172	220	392	163	223	386	175	167	342
Cimarron-Memorial	204	232	436	216	203	419	179	231	410
Clark	163	143	306	165	167	332	164	156	320
Community College	86	218	304	82	152	234	58	134	192
Coronado	218	185	403	245	257	502	248	242	490
Del Sol <sup>1</sup>				1	1	2	115	110	225
Desert Pines	149	168	317	174	199	373	186	222	408
Durango	228	229	457	147	160	307	160	191	351
Eldorado	157	173	330	195	185	380	193	182	375
Foothill	196	181	377	169	176	345	185	190	375
Green Valley	278	331	609	270	269	539	263	255	518
Indian Springs	14	11	25	9	6	15	14	13	27
Las Vegas	234	216	450	234	291	525	250	248	498
Las Vegas Academy	107	175	282	71	219	290	113	189	302
Laughlin	18	25	43	17	22	39	22	18	40
Liberty	32	29	61	79	53	132	105	133	238
Moapa Valley	61	53	114	70	57	127	78	72	150
Mojave	165	158	323	151	163	314	162	160	322
Palo Verde	282	312	594	303	333	636	243	301	544
Rancho	186	156	342	190	187	377	193	222	415
Shadow Ridge <sup>1</sup>				167	179	346	199	205	404
Sierra Vista	157	163	320	295	287	582	209	231	440
Silverado	251	278	529	226	273	499	246	256	502
SNVTC (Vo-Tech)	151	182	333	207	182	389	167	176	343
Spring Valley <sup>2</sup>							171	167	338
Valley	161	167	328	156	193	349	129	166	295
Virgin Valley	59	59	118	56	52	108	48	56	104
Virtual <sup>2</sup>							4	11	15
Western	108	124	232	127	117	244	106	110	216
<b>TOTAL GRADUATES</b>	<b>5,370</b>	<b>5,769</b>	<b>11,139</b>	<b>5,935</b>	<b>6,235</b>	<b>12,170</b>	<b>6,253</b>	<b>6,489</b>	<b>12,742</b>

(1) Class of 2004-05 first to graduate

(2) Class of 2005-06 first to graduate

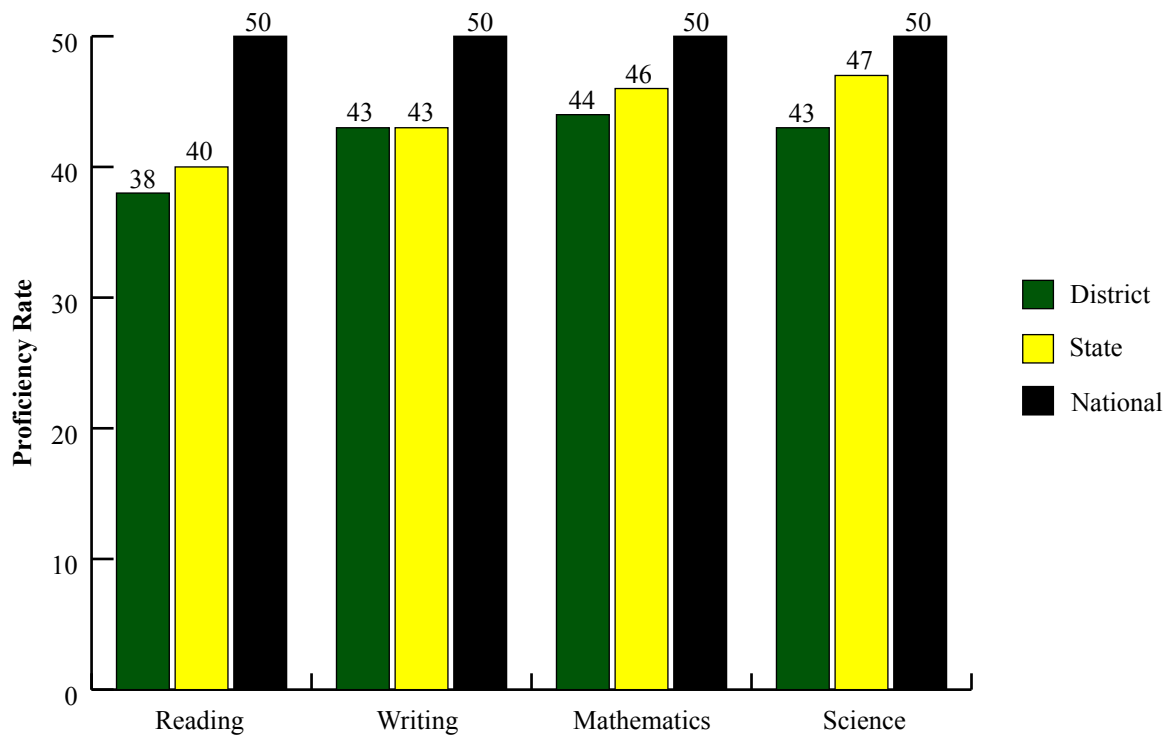
(3) Alternative Programs include Burk, Cowan, Jeffrey, & Peterson Behavior Highs, Morris Hall High, & Virtual High.

**IOWA TESTS OF BASIC SKILLS**  
**Grade 4 Proficiency Rates**  
**Fiscal Year 2006-07**



	Reading	Language	Mathematics	Science
District	49	57	55	53
State	51	57	56	56
National	50	50	50	50

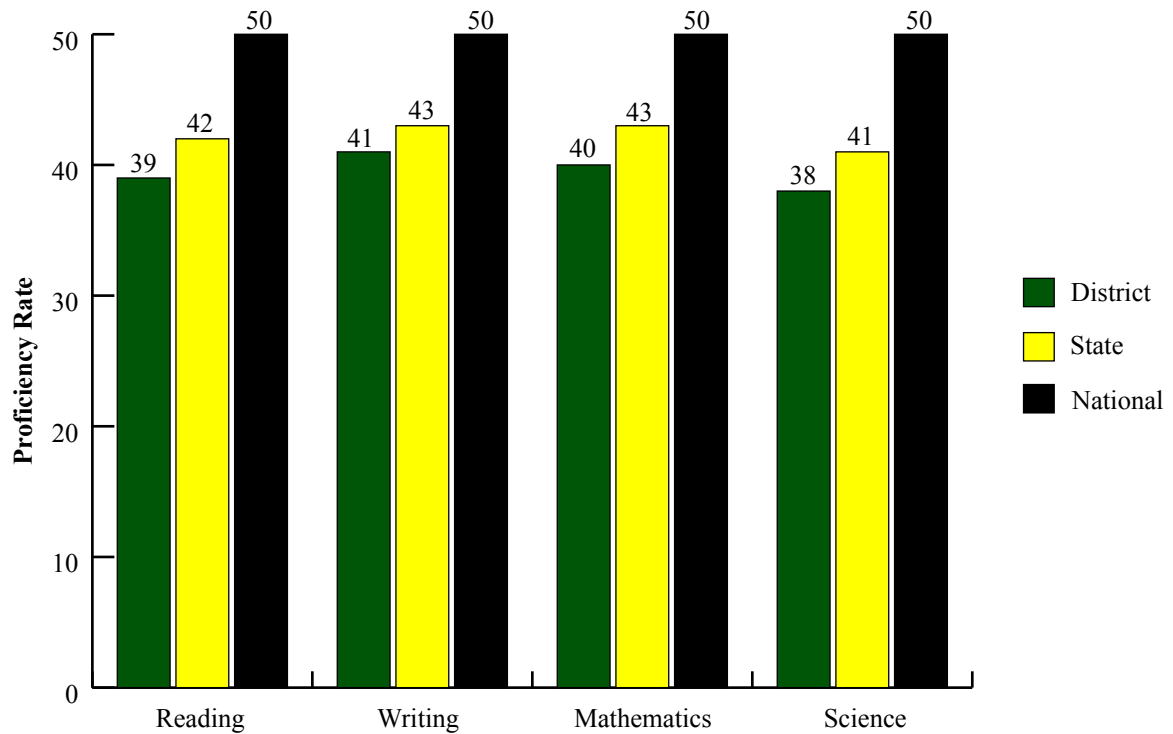
**IOWA TESTS OF BASIC SKILLS  
Grade 7 Proficiency Rates  
Fiscal Year 2006-07**



	Reading	Language	Mathematics	Science
District	38	43	44	43
State	40	43	46	47
National	50	50	50	50

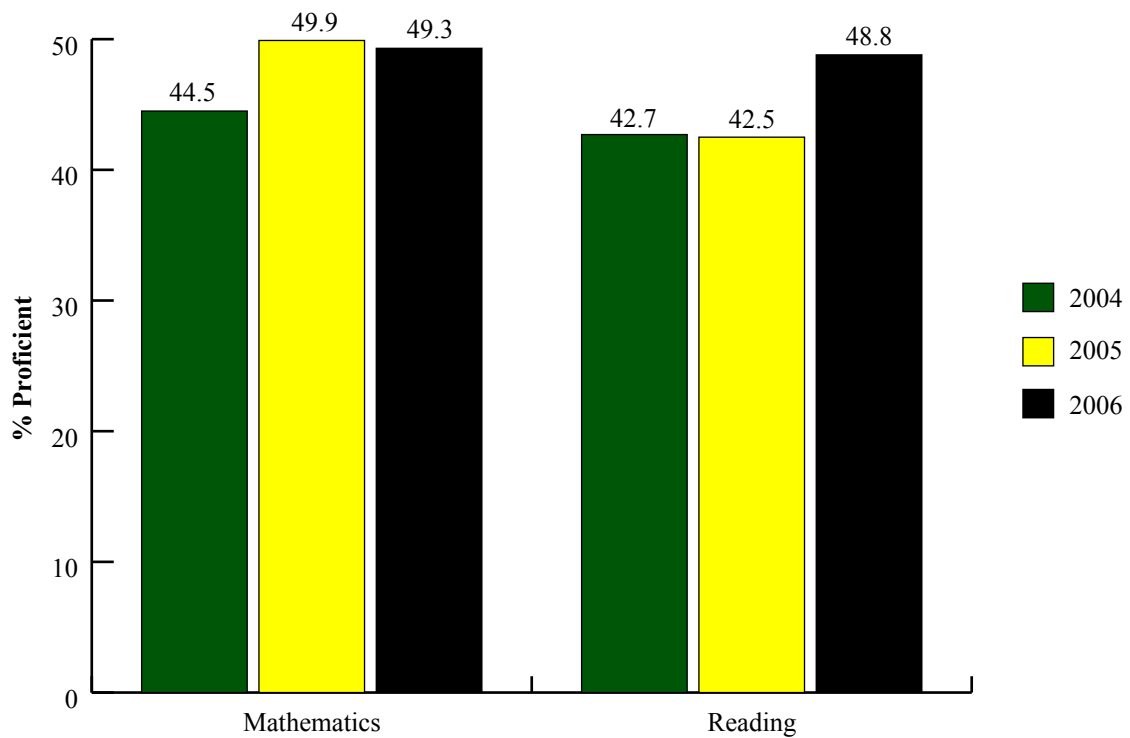


**IOWA TESTS OF BASIC SKILLS**  
**Grade 10 Proficiency Rates**  
**Fiscal Year 2006-07**



	Reading	Language	Mathematics	Science
District	39	41	40	38
State	42	43	43	41
National	50	50	50	50

**CRITERION REFERENCED TESTS**  
**Grade 3 Proficiency Rates**  
**Fiscal Years Ending 2004 - 2006**

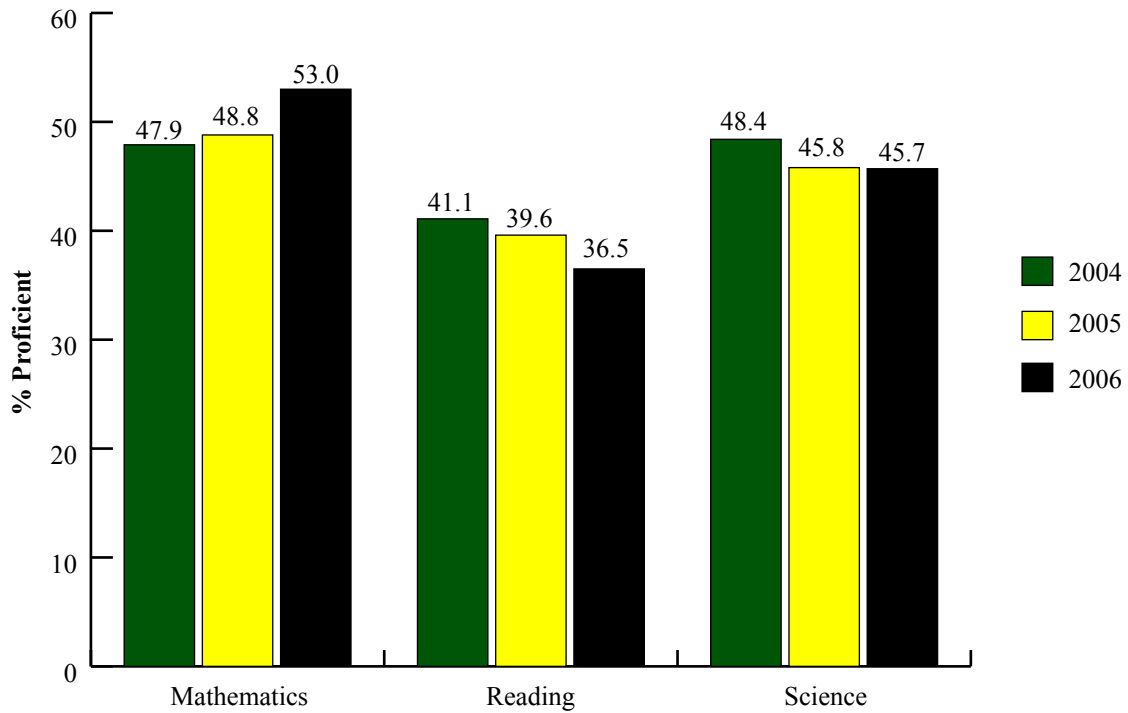


Grade 3	Percent Proficient					
	Mathematics			Reading		
	2004	2005	2006	2004	2005	2006
Female	43.6	47.8	49.1	46.5	45.5	52.7
Male	45.4	51.9	49.5	39.0	39.7	45.2
African-American	26.2	32.2	33.2	29.9	31.0	36.3
American Indian	41.6	44.3	43.7	39.2	35.6	42.3
Asian	58.3	66.3	64.4	55.4	57.4	64.0
Hispanic	32.0	38.7	38.3	26.2	27.6	35.9
White	58.9	63.7	63.7	59.1	58.1	64.1
IEP	23.7	26.3	27.0	18.7	18.6	22.2
Former IEP	43.7	54.2	56.6	39.2	44.0	52.8
LEP	22.2	32.4	27.8	13.1	17.9	21.2
Former LEP	68.6	69.2	78.1	63.6	64.1	83.0
FRL	31.2	36.9	37.0	27.1	28.0	35.0

# CRITERION REFERENCED TESTS

## Grade 5 Proficiency Rates

### Fiscal Years Ending 2004 - 2006

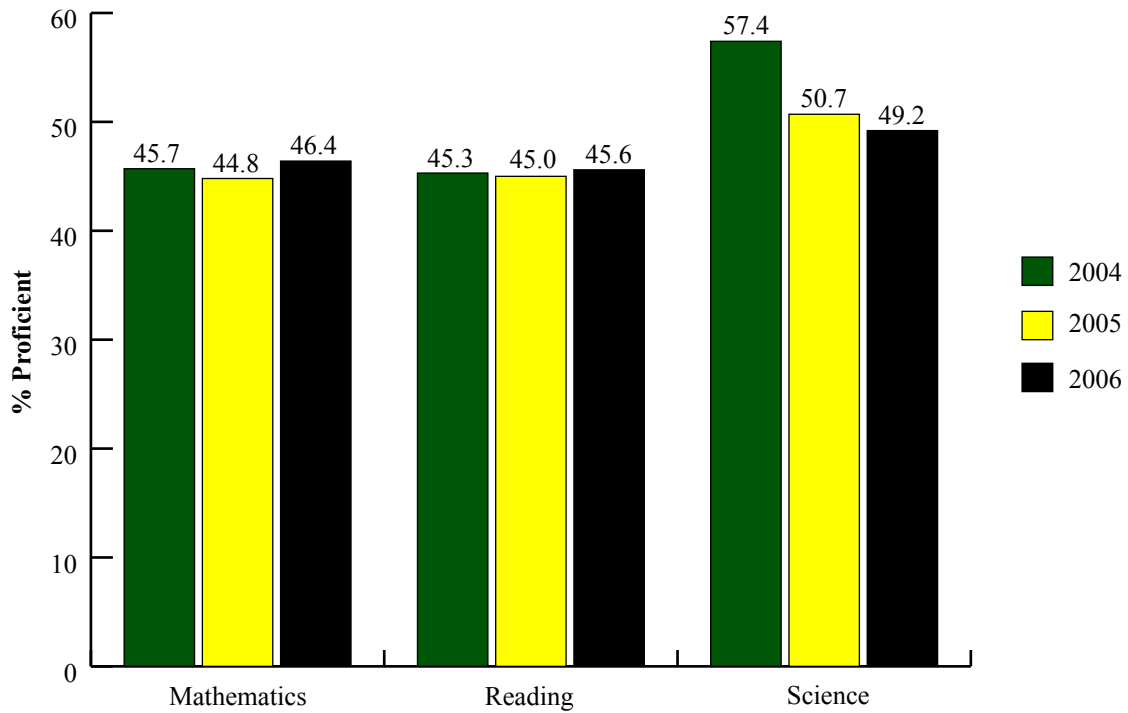


Grade 5	Percent Proficient								
	Mathematics			Reading			Science		
	2004	2005	2006	2004	2005	2006	2004	2005	2006
Female	50.1	50.1	55.1	44.7	42.5	40.6	47.8	44.5	44.7
Male	45.8	47.7	50.9	37.7	36.8	32.5	49.0	47.0	46.8
African-American	30.4	31.4	34.9	26.4	24.6	21.3	28.8	27.5	26.9
American Indian	44.5	40.7	46.0	39.9	35.5	33.2	48.9	45.5	47.9
Asian	63.7	67.0	69.8	50.9	54.0	47.7	60.9	59.7	57.5
Hispanic	36.5	36.4	42.8	25.0	24.8	25.3	32.2	29.6	32.4
White	60.7	63.3	66.4	58.0	55.9	51.3	66.4	64.6	63.7
IEP	16.4	16.9	20.2	12.5	13.0	9.8	22.2	22.0	21.2
Former IEP	46.2	52.6	58.8	37.5	42.1	39.2	48.1	49.7	51.9
LEP	24.5	22.0	21.7	10.6	9.9	6.1	17.9	14.4	10.9
Former LEP	63.6	60.2	62.4	48.5	44.3	39.8	57.2	40.9	46.9
FRL	35.2	35.2	40.2	25.9	24.7	23.4	33.0	29.6	30.6

# CRITERION REFERENCED TESTS

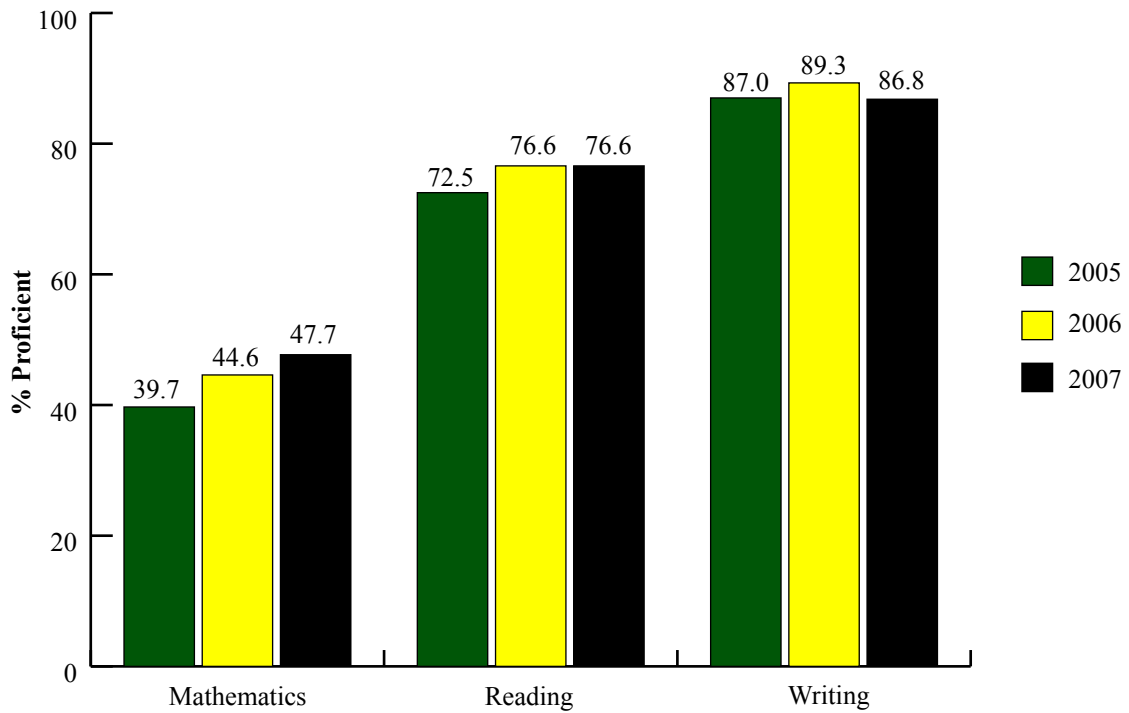
## Grade 8 Proficiency Rates

### Fiscal Years Ending 2004 - 2006



Grade 8	Percent Proficient								
	Mathematics			Reading			Science		
	2004	2005	2006	2004	2005	2006	2004	2005	2006
Female	46.8	46.1	48.1	50.2	50.0	50.9	58.1	51.1	49.1
Male	44.8	43.5	44.8	40.9	40.2	40.6	56.9	50.2	49.3
African-American	27.7	26.8	30.6	30.4	30.1	32.2	39.3	32.3	31.7
American Indian	42.6	45.5	41.5	42.4	39.9	38.2	55.7	53.4	44.0
Asian	60.7	62.0	66.6	57.4	59.6	62.6	71.6	66.3	67.1
Hispanic	30.4	31.8	32.9	28.2	29.1	32.1	40.1	35.1	34.4
White	60.3	58.2	60.4	60.7	60.4	59.5	73.4	66.5	65.4
IEP	30.0	9.7	7.8	8.7	10.4	7.6	17.0	16.6	12.8
Former IEP	49.3	39.7	50.9	42.9	43.3	49.6	58.8	52.9	57.7
LEP	12.7	15.8	16.2	7.9	10.1	11.0	17.8	16.0	14.6
Former LEP	51.1	0.0	46.2	47.2	20.0	45.7	60.5	0.0	47.4
FRL	30.0	30.5	33.0	28.6	29.5	32.3	40.5	34.3	34.0

**NEVADA HIGH SCHOOL PROFICIENCY EXAM**  
**Student's First Attempt**  
**Fiscal Years Ending 2005 - 2007**



NHSPE	Percent Proficient								
	Mathematics			Reading			Writing		
	2005	2006	2007	2005	2006	2007	2005	2006	2007
Female	37.6	42.9	46.1	76.4	80.1	80.2	90.6	92.1	89.9
Male	41.8	46.2	49.4	68.5	73.2	73.0	83.0	86.2	83.6
African-American	19.5	24.9	27.8	59.3	65.9	65.1	79.9	84.1	80.1
American Indian	34.2	39.5	43.3	73.1	70.0	78.5	86.9	88.0	81.7
Asian	52.9	59.9	62.3	79.9	84.7	83.8	90.0	93.4	92.0
Hispanic	23.9	30.1	33.2	58.0	64.7	65.8	76.3	81.0	77.7
White	53.5	59.0	63.8	84.3	87.5	87.9	93.3	94.9	93.2
IEP	6.0	7.2	8.8	22.6	27.6	30.3	46.9	52.7	43.3
Former IEP	34.0	43.2	42.7	62.8	75.2	78.1	88.3	91.0	88.7
LEP	10.3	13.8	16.4	31.1	31.2	33.6	41.5	31.6	34.8
Former LEP	---	38.8	43.3	---	78.4	81.5	88.8	88.9	88.8
FRL	20.3	29.8	33.5	53.7	64.6	66.7	75.5	72.7	77.7



## GENERAL OPERATING FUND - 3 YEAR PROJECTIONS

For Fiscal Years 2007-08 Through 2010-11

	Year				Projected Growth Rate
In millions	2007-08 Budget	2008-09 Projected	2009-10 Projected	2010-11 Projected	
Revenues:					
Property Taxes	\$ 560.7	\$ 625.4	\$ 700.0	\$ 785.0	12.1%
Local School Support Taxes	796.0	835.0	875.0	920.0	5.1%
Other Local Revenues	90.5	100.0	110.0	114.9	4.5%
State Sources	577.1	645.0	685.0	730.0	6.6%
Federal Sources	0.0	0.1	0.1	0.1	0.0%
Total Revenues	2,024.3	2,205.5	2,370.1	2,550.0	7.6%
Expenditures:					
Salaries	1,259.3	1,385.0	1,480.0	1,600.0	8.1%
Employee Benefits	475.9	526.0	568.0	615.0	8.3%
Purchased Services	113.5	113.2	120.3	125.5	4.3%
Supplies	160.2	160.0	165.0	170.0	3.0%
Property & Equipment	17.6	15.0	17.0	18.0	5.9%
Other Expenditures	2.4	2.5	2.8	3.0	7.1%
Contingency	5.4	5.6	6.1	6.5	6.6%
Debt Service	7.7	7.7	7.7	7.7	0.0%
Total Expenditures	2,042.0	2,215.0	2,366.9	2,545.7	7.6%
Excess (Deficiency) of Revenues over Expenditures	(17.7)	(9.5)	3.2	4.3	
Sale of Fixed Assets	0.6	0.6	0.7	0.7	
Transfers to Other Funds	(4.0)	(4.4)	(5.1)	(5.0)	
Opening Fund Balance - July 1	115.6	94.5	81.2	80.0	
Ending Fund Balance - June 30	\$ 94.5	\$ 81.2	\$ 80.0	\$ 80.0	
Fund Balance:					
Reserved	\$ 22.7	\$ 15.0	\$ 15.0	\$ 15.0	
Designated	29.0	21.0	17.0	13.0	
Unreserved/Undesignated	42.8	45.2	48.0	52.0	
Total Fund Balance	\$ 94.5	\$ 81.2	\$ 80.0	\$ 80.0	

## SPECIAL REVENUE FUNDS - 3 YEAR PROJECTIONS

For Fiscal Years 2007-08 Through 2010-11

	Year				Projected Growth Rate
In millions	2007-08 Budget	2008-09 Projected	2009-10 Projected	2010-11 Projected	
Revenues:					
Other Local Revenues	\$ 12.1	\$ 12.5	\$ 13.0	\$ 13.5	3.8%
State Sources	182.9	195.0	210.0	221.0	5.2%
Federal Sources	174.8	185.0	197.0	205.5	4.3%
Total Revenues	369.8	392.5	420.0	440.0	4.8%
Expenditures:					
Salaries	211.7	225.0	240.0	250.0	4.2%
Employee Benefits	71.7	75.0	80.0	84.0	5.0%
Purchased Services	33.6	35.0	38.0	40.0	5.3%
Supplies	52.2	54.0	57.0	61.0	7.0%
Property & Equipment	2.9	3.0	5.0	5.0	0.0%
Other Expenditures	6.9	4.9	5.1	5.0	0.0%
Total Expenditures	379.0	396.9	425.1	445.0	4.7%
Excess (Deficiency) of Revenues over Expenditures	(9.2)	(4.4)	(5.1)	(5.0)	
Transfers from Other Funds	4.0	4.4	5.1	5.0	
Opening Fund Balance - July 1	32.4	27.2	27.2	27.2	
Ending Fund Balance - June 30	\$ 27.2	\$ 27.2	\$ 27.2	\$ 27.2	

**DEBT SERVICE FUNDS - 3 YEAR PROJECTIONS****For Fiscal Years 2007-08 Through 2010-11**

In millions	Year				Projected Growth Rate
	2007-08 Budget	2008-09 Projected	2009-10 Projected	2010-11 Projected	
Revenues:					
Property Taxes	\$ 411.8	\$ 445.0	\$ 500.0	\$ 560.0	12.0%
Interest on Investments	24.3	25.0	27.0	30.0	11.1%
Total Revenues	436.1	470.0	527.0	590.0	12.0%
Expenditures:					
Principal	227.7	260.0	300.0	335.0	11.7%
Interest	216.8	247.0	284.5	319.5	12.3%
Refunding Escrow Agent Fees	2.5	3.3	3.5	3.5	0.0%
Bond Issuance Costs	0.7	0.8	1.0	1.0	0.0%
Purchased Services	0.8	0.9	1.0	1.0	0.0%
Total Expenditures	448.5	512.0	590.0	660.0	11.9%
Excess (Deficiency) of Revenues over Expenditures	(12.4)	(42.0)	(63.0)	(70.0)	
Transfers from Other Funds	76.4	80.0	85.0	90.0	
Proceeds of Refunding Bonds	455.7	450.0	475.0	500.0	
Payment to Refunding Escrow Agent	(452.6)	(448.5)	(473.5)	(498.5)	
Opening Fund Balance - July 1	535.0	602.1	641.6	665.1	
Ending Fund Balance - June 30	\$ 602.1	\$ 641.6	\$ 665.1	\$ 686.6	

## CAPITAL PROJECTS FUNDS - 3 YEAR PROJECTIONS

For Fiscal Years 2007-08 Through 2010-11

	Year				Projected Growth Rate
In millions	2007-08 Budget	2008-09 Projected	2009-10 Projected	2010-11 Projected	
Revenues:					
Real Estate Transfer Taxes	\$ 69.4	\$ 72.0	\$ 75.0	\$ 77.0	2.7%
Hotel Room Taxes	72.6	75.0	78.0	80.0	2.6%
Governmental Services Taxes	28.9	31.0	33.0	34.0	3.0%
Interest on Investments	41.0	45.0	32.0	7.0	(78.1)%
Other Local Sources	2.0	2.0	2.0	2.0	0.0%
Total Revenues	213.9	225.0	220.0	200.0	(9.1)%
Expenditures:					
Salaries	30.0	28.0	25.0	5.0	(80.0)%
Employee Benefits	9.3	9.0	7.0	1.0	(85.7)%
Purchased Services	592.9	543.0	410.0	29.5	(92.8)%
Supplies	16.1	15.1	12.5	5.0	(60.1)%
Property & Equipment	82.7	73.0	53.3	10.0	(81.2)%
Other Expenditures	1.2	0.6	0.4	0.4	0.0%
Total Expenditures	732.2	668.7	508.2	50.9	(90.0)%
Excess (Deficiency) of Revenues over Expenditures	(518.3)	(443.7)	(288.2)	149.1	
Sale of Bonds	650.0	670.0	-	-	
Transfers from Other Funds	15.0	16.5	1.5	1.5	
Transfers to Other Funds	(91.4)	(96.5)	(86.5)	(91.5)	
Opening Fund Balance - July 1	670.2	725.5	871.8	498.6	
Ending Fund Balance - June 30	\$ 725.5	\$ 871.8	\$ 498.6	\$ 557.7	

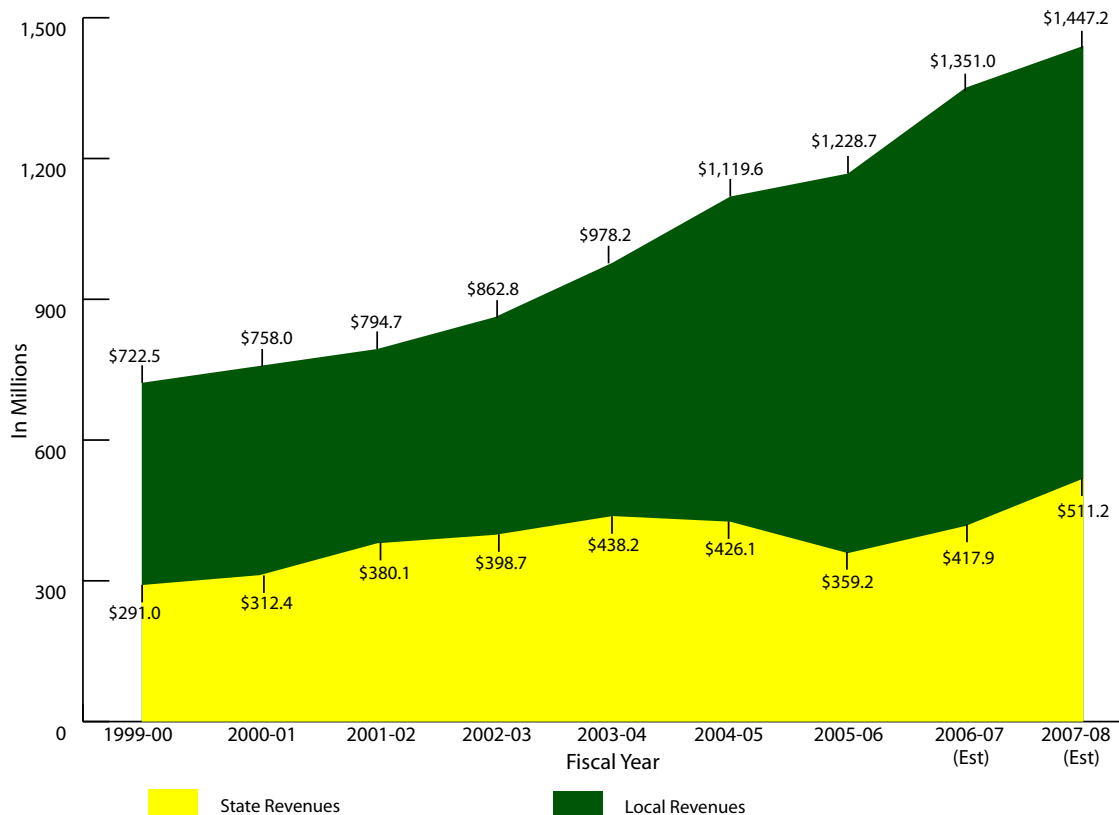
## HISTORY OF LOCAL TAX SUPPORT PER PUPIL - GENERAL OPERATING FUND For Fiscal Years 1998-99 Through 2007-08

Year	Average Daily Members	County Assessed Valuation <sup>2</sup>	Assessed Value Per Pupil	Property Tax Revenue	Property Tax Per Pupil	Local School Support Tax (LSST)	LSST Per Pupil	Governmental Services Tax (GST)	GST Per Pupil	Total Local Tax Support Per Pupil
1998-99	203,931	\$26,730,781,358	\$131,078	\$201,033,409	\$ 986	\$392,487,609	\$1,925	\$27,287,906	\$134	\$3,045
1999-00	217,492	30,936,809,676	142,243	233,347,226	1,073	430,986,955	1,982	35,311,152	162	3,217
2000-01	228,814	34,059,962,011	148,854	252,219,554	1,102	454,599,701	1,987	36,154,210	158	3,247
2001-02	246,151	36,618,657,596	148,765	275,696,937	1,120	460,084,272	1,869	38,165,758	155	3,144
2002-03	252,775	41,137,397,088	162,743	308,523,387	1,221	498,143,678	1,971	41,391,867	164	3,356
2003-04	269,960	45,219,108,074	167,503	337,526,569	1,250	577,496,915	2,139	46,938,376	174	3,563
2004-05	280,275	50,803,469,742	181,263	379,111,733	1,353	669,012,541	2,387	53,159,626	190	3,930
2005-06	292,016	65,582,487,400	224,585	426,886,954	1,462	722,039,234	2,473	57,571,506	197	4,132
2006-07 <sup>1</sup>	301,695	90,566,308,888	300,192	506,050,000	1,677	754,530,000	2,501	60,000,000	199	4,377
2007-08 <sup>1</sup>	314,656	106,131,240,000	337,293	560,700,000	1,782	796,000,000	2,530	62,000,000	197	4,509

(1) Estimated

(2) The assessed value is stored at a rate of 35% of the market value of the properties.

## STATE VS. LOCAL REVENUES - GENERAL OPERATING FUND<sup>1</sup> For Fiscal Years 2000-01 Through 2007-08



(1) Local revenues include all county taxes as well as tuitions, investment earnings, and other miscellaneous local revenues. Beginning balances and execution of capital leases are not included.



## PROPERTY TAX LEVIES AND COLLECTIONS

### For Fiscal Years 1997-98 Through 2006-07

Fiscal Year	Net Secured Roll Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Total Collections as % of Current Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes as % of Current Levy
1997-98	\$ 576,802,959	\$ 567,575,022	98.40%	\$ 9,227,722	\$ 576,802,744	100.00%	\$ 215	0.00%
1998-99	649,470,127	642,770,695	98.97%	6,699,213	649,469,908	100.00%	219	0.00%
1999-00	772,909,558	761,900,282	98.58%	10,984,256	772,884,538	99.99%	25,020	0.00%
2000-01	869,504,679	854,836,513	98.31%	14,643,003	869,479,516	100.00%	25,163	0.00%
2001-02	965,056,788	949,315,930	98.37%	15,693,537	965,009,467	99.99%	47,321	0.00%
2002-03	1,133,573,346	1,118,892,620	98.70%	14,533,910	1,133,426,530	99.97%	146,816	0.01%
2003-04	1,262,880,569	1,251,864,740	99.13%	10,663,986	1,262,528,726	99.88%	351,843	0.03%
2004-05	1,449,092,435	1,448,828,823	99.98%	263,612	1,449,092,435	100.00%	-	0.00%
2005-06	1,639,734,823	1,637,713,283	99.88%	2,021,540	1,639,734,823	100.00%	-	0.00%
2006-07	1,930,042,662	1,909,964,723	98.96%	<sup>1</sup>	1,909,964,723	98.96%	20,077,939	1.04%

<sup>1</sup>Collections still in progress.

Data Source: Clark County Treasurer

## IMPACT OF BUDGET ON TAXPAYERS

### For Calendar Years 2003 Through 2007

	2003	2004	Year 2005	2006	2007
Assessed value of home <sup>1</sup>	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraisal % of assessed value	35.0%	35.0%	35.0%	35.0% <sup>2</sup>	35.0% <sup>2</sup>
Taxable value	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Total District property tax rate	0.013034	0.013034	0.013034	0.013034	0.013034
District property taxes due	\$456.19	\$456.19	\$456.19	\$456.19	\$456.19

(1) Defined as a single-family, owner-occupied residence

(2) The 2005 Legislature enacted Assembly Bill 489 to provide partial tax relief abatement from escalating assessments. The Bill enacts a cap limiting each property's tax increase to no more than 3% above the tax in the prior year on all single-family, owned occupied residence. Henceforth, future tax assessments are based upon prior taxable values and not the property's actual market value

Source: Clark County Assessor's Office, Clark County, Nevada

## HISTORY OF STATE AID

### For Fiscal Years 1994-95 Through 2007-08

State aid is designed to provide a minimum acceptable education, irrespective of the wealth of the district. The amount of state aid for 2007-08 is found by multiplying the sum of six-tenths of the kindergarten enrollment and all other grade enrollments by the year's basic support guarantee. Deducted from the guaranteed amount are the proceeds from the 2.25-cent local school sales tax, the 1/3 public schools operating property tax, and other miscellaneous adjustments to include payment to charter schools.

Year	Basic Support Guarantee	Special Education Program Units	Special Education Support Per Unit	Total Distributive Fund Receipts	Weighted Enrollment	State Aid Per Weighted Enrollment
1994-95	\$3,223	942.0	\$26,208	\$205,473,471	150,694.4	\$1,364
1995-96	3,389	988.0	26,740	229,574,835	160,593.0	1,430
1996-97	3,503	1,059.0	27,151	250,598,512	172,615.4	1,452
1997-98	3,554	1,140.9	27,694	276,436,997	183,973.8	1,503
1998-99	3,640	1,213.4	28,248	291,652,264	196,621.0	1,483
1999-00	3,632	1,276.0	28,813	290,982,616	209,541.2	1,389
2000-01	3,630	1,394.1	29,389	312,428,905	223,129.8	1,400
2001-02	3,731	1,474.4	29,977	375,068,034	236,417.0	1,586
2002-03	3,819	1,557.0	30,576	389,039,163	246,764.8	1,577
2003-04	4,077	1,635.5	31,811	431,165,339	259,393.4	1,662
2004-05	4,252	1,697.7	32,447	411,515,714	271,212.8	1,517
2005-06	4,285	1,779.0	34,433	398,114,839	281,827.2	1,413
2006-07 (Est.)	4,489	1,874.0	35,122	455,571,000	292,489.6	1,558
2007-08 (Est.)	4,891	1,937.0	36,541	570,050,000	303,984.4	1,875



## INDICES OF ECONOMIC GROWTH IN CLARK COUNTY

### For Calendar Years 2004 Through 2006

DESCRIPTION	2004	Year 2005	2006
Population (estimated except for census years)	1,747,025	1,815,700	1,912,654
% Increase	6.4%	3.9%	5.3%
Newcomer Population	102,242	66,689	96,954
Age/Percent of Total Adults Population:			
18-24	9.4%	14.0%	14.3%
25-34	16.4%	23.3%	22.1%
35-44	18.9%	22.0%	24.8%
45-54	19.1%	17.0%	19.0%
55-64	17.4%	13.4%	11.6%
65+	18.8%	10.3%	8.2%
Annual Median Household Income	\$ 47,097	\$ 47,320	\$ 49,571
Value of Residential Building Permits (\$000)	3,639,486	3,550,613	<sup>1</sup>
Tourism			
Visitor Volume	37,389,000	38,567,000	38,914,889
Airline Passengers	41,442,000	44,267,000	46,193,329
Hotel/Motel Rooms	131,503	133,186	132,605
Hotel/Motel Occupancy	88.6%	89.2%	89.7%
Convention Delegates	5,724,864	6,166,194	6,307,961
Taxable Sales (\$000)	\$27,857,320	\$32,430,309	\$35,604,392

<sup>1</sup> Information not available - June 2007

Source: *Las Vegas Perspective*, 2006 Edition

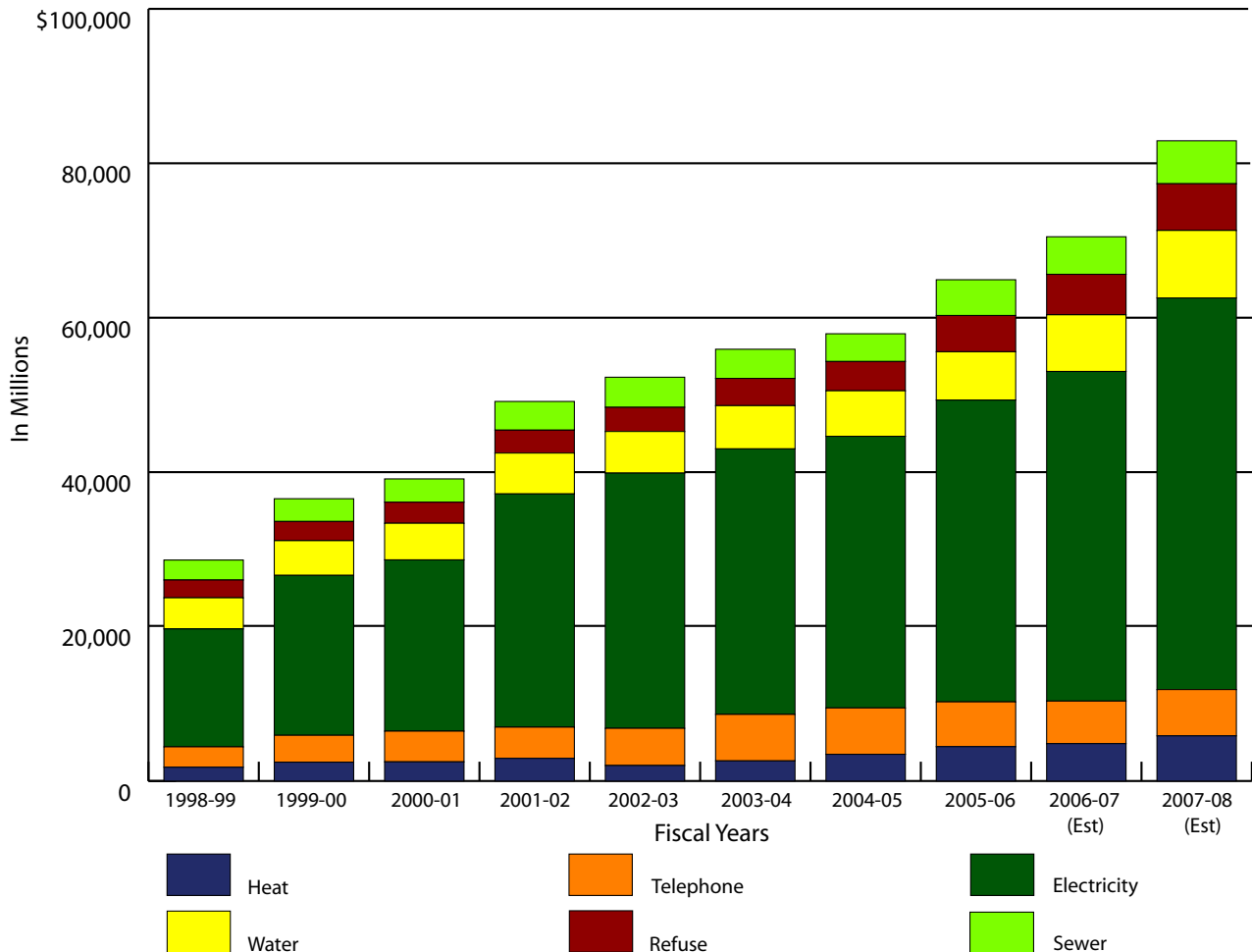
## HISTORY OF UTILITY COSTS

For Fiscal Years 1998-99 Through 2007-08

Year	Heat	Telephone	Electricity	Water	Refuse	Sewer	Total Utilities	Utility Cost Per Student
1998-99	\$1,785,520	\$2,641,844	\$15,269,723	\$4,033,815	\$2,303,517	\$2,587,147	\$28,621,566	\$145.57
1999-00	2,443,948	3,476,694	20,714,052	4,494,021	2,483,771	2,949,874	36,562,360	174.49
2000-01	2,483,481	3,976,715	22,178,106	4,743,099	2,729,368	3,017,529	39,128,298	175.36
2001-02	2,933,709	4,043,654	30,204,261	5,292,927	2,967,724	3,717,134	49,159,409	207.94
2002-03	2,011,554	4,816,270	33,050,472	5,388,580	3,132,929	3,896,274	52,296,079	211.93
2003-04	2,607,516	6,023,401	34,382,441	5,599,712	3,533,107	3,776,668	55,922,844	215.59
2004-05	3,461,625	5,999,187	35,184,882	5,892,853	3,791,787	3,596,004	57,926,338	213.58
2005-06	4,452,436	5,795,144	39,087,295	6,255,589	4,696,620	4,635,084	64,922,168	230.51
2006-07 (Est)	4,845,000	5,505,000	42,690,000	7,340,000	5,240,000	4,865,000	70,485,000	240.98
2007-08 (Est)	5,850,000	5,991,000	50,715,000	8,750,000	6,044,000	5,560,000	82,910,000	272.74

## HISTORY OF UTILITY COSTS - ILLUSTRATED

For Fiscal Years 1998-99 Through 2007-08



## SCHEDULE OF STAFF POSITIONS - GENERAL FUND

### For Fiscal Years 2004-05 Through 2007-08

DESCRIPTION		FY 2004-05 BUDGET	FY 2005-06 BUDGET	FY 2006-07 BUDGET	FY 2007-08 BUDGET
<b>INSTRUCTIONAL STAFF</b>					
Regular Education	Licensed	10,819.41	11,432.98	11,684.42	12,334.19
	Non-Licensed	337.68	539.06	539.36	537.69
Special Education	Licensed	2,614.60	2,786.73	2,979.28	3,138.10
	Non-Licensed	934.03	1,018.92	1,137.70	1,137.34
Vocational Education	Licensed	58.00	109.00	109.00	109.00
	Non-Licensed	8.55	11.00	11.00	11.00
Co-Curricular Activities	Licensed	32.00	34.00	34.00	34.00
<b>TOTAL, INSTRUCTION</b>					
	<b>LICENSED</b>	<b>13,524.01</b>	<b>14,362.71</b>	<b>14,809.70</b>	<b>15,615.29</b>
	<b>NON-LICENSED</b>	<b>1,280.26</b>	<b>1,568.98</b>	<b>1,688.06</b>	<b>1,686.03</b>
<b>ADMINISTRATIVE &amp; INSTRUCTIONAL SUPPORT STAFF</b>					
Student Support	Licensed	826.97	895.35	929.74	955.50
	Non-Licensed	225.28	249.72	250.81	265.80
Instructional Staff Support	Licensed	503.32	592.57	617.02	636.02
	Non-Licensed	305.58	316.75	314.98	314.03
General Administration	Licensed	51.80	55.70	60.70	63.70
	Non-Licensed	96.17	104.09	123.84	124.84
School Administration	Licensed	809.00	853.00	873.00	918.00
	Non-Licensed	1,256.47	1,357.82	1,430.56	1,443.95
Business Support	Licensed	60.25	63.75	59.75	60.05
	Non-Licensed	372.77	413.51	455.44	488.94
<b>TOTAL, ADMIN &amp; INSTR SUPPORT</b>					
	<b>LICENSED</b>	<b>2,251.34</b>	<b>2,460.37</b>	<b>2,540.21</b>	<b>2,633.27</b>
	<b>NON-LICENSED</b>	<b>2,256.27</b>	<b>2,441.89</b>	<b>2,575.63</b>	<b>2,637.56</b>
<b>OTHER STAFF</b>					
Operating/Maintenance Plant Service		2,238.75	2,413.87	2,586.19	2,700.95
Student Transportation		1,259.00	1,357.00	1,453.00	1,574.00
Land & Building Acquisition and Improvement		21.50	0.00	0.00	0.00
<b>TOTAL, OTHER STAFF</b>		<b>3,519.25</b>	<b>3,770.87</b>	<b>4,039.19</b>	<b>4,274.95</b>
<b>TOTAL - GENERAL OPERATING FUND</b>		<b>22,831.13</b>	<b>24,604.82</b>	<b>25,649.79</b>	<b>26,847.10</b>

Note: FTEs reflect 9-, 10-, and 11-month support staff as percentages of full FTEs.



## SCHEDULE OF STAFF POSITIONS - OTHER FUNDS

### For Fiscal Years 2004-05 Through 2007-08

DESCRIPTION		FY 2004-05 BUDGET	FY 2005-06 BUDGET	FY 2006-07 BUDGET	FY 2007-08 BUDGET
<b>INSTRUCTIONAL STAFF</b>					
Regular Education	Licensed	1,900.36	1,969.36	2,463.47	2,541.72
	Non-Licensed	77.33	74.82	116.81	226.91
Special Education	Licensed	63.00	63.00	63.00	34.00
	Non-Licensed	257.73	255.73	255.73	279.34
Vocational Education	Non-Licensed	7.75	11.15	11.15	11.15
Adult Education	Licensed	37.50	42.50	52.50	47.50
	Non-Licensed	2.70	2.70	0.00	0.00
<b>TOTAL, INSTRUCTION</b>					
	<b>LICENSED</b>	<b>2,000.86</b>	<b>2,074.86</b>	<b>2,578.97</b>	<b>2,623.22</b>
	<b>NON-LICENSED</b>	<b>345.51</b>	<b>344.40</b>	<b>383.69</b>	<b>517.40</b>
<b>ADMINISTRATIVE &amp; INSTRUCTIONAL SUPPORT STAFF</b>					
Student Support	Licensed	57.15	67.06	65.56	86.31
	Non-Licensed	18.27	18.83	19.01	359.84
Instructional Staff Support	Licensed	54.05	94.48	131.33	198.50
	Non-Licensed	51.09	57.04	71.81	79.10
General Administration	Licensed	72.15	81.43	89.53	145.65
	Non-Licensed	107.43	126.48	136.49	151.44
Business Support	Licensed	0.00	7.33	8.33	10.24
	Non-Licensed	57.75	55.10	66.30	73.50
<b>TOTAL, ADMIN &amp; INSTR SUPPORT</b>					
	<b>LICENSED</b>	<b>183.35</b>	<b>250.30</b>	<b>294.75</b>	<b>440.70</b>
	<b>NON-LICENSED</b>	<b>234.54</b>	<b>257.45</b>	<b>293.61</b>	<b>663.88</b>
<b>OTHER STAFF</b>					
Operating/Maintenance Plant Service		6.72	38.44	39.88	16.88
Food Service		596.82	654.74	654.74	660.20
Land & Building Acquisition and Improvement		511.16	510.16	482.75	480.40
<b>TOTAL, OTHER STAFF</b>		<b>1,114.70</b>	<b>1,203.34</b>	<b>1,177.37</b>	<b>1,157.48</b>
<b>TOTAL - ALL OTHER FUNDS</b>		<b>3,878.96</b>	<b>4,130.35</b>	<b>4,728.39</b>	<b>5,402.68</b>
<b>GRAND TOTAL - ALL FUNDS</b>		<b>26,710.09</b>	<b>28,735.17</b>	<b>30,125.11</b>	<b>32,249.78</b>

## HISTORY OF TEACHERS' SALARY SCHEDULES

### For Fiscal Years 2000-01 Through 2007-08

Minimums/ Maximums	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Class A (Bachelor's)	\$26,847 34,203	\$26,847 34,203	\$27,384 34,887	\$27,932 35,585	\$28,491 36,297	\$30,468 37,116	\$33,073 38,600	\$33,734 39,372
Class B (Bachelor's + 16)	28,429 37,010	28,429 37,010	28,998 37,750	29,578 38,505	30,170 39,275	32,175 40,161	34,845 41,768	35,542 42,603
Class C (Bachelor's + 32)	29,999 42,262	29,999 42,262	30,599 43,107	31,211 43,969	31,835 44,848	33,887 45,859	36,624 47,694	37,356 48,648
Class D (Master's)	31,581 43,841	31,581 43,841	32,213 44,718	32,857 45,612	33,514 46,524	35,597 47,573	38,403 49,476	39,171 50,466
Class E (Master's + 16)	33,155 45,413	33,155 45,413	33,818 46,321	34,494 47,247	35,184 48,192	37,308 49,279	40,184 51,250	40,988 52,275
Class F (Master's + 32)	34,728 53,694	34,728 53,694	35,423 54,768	36,131 55,863	36,854 56,980	39,241 59,431	42,438 63,044	43,287 64,305
Class G (Doctorate)	35,228 54,194	35,228 54,194	35,923 55,268	36,631 56,363	37,354 57,480	39,741 59,931	42,938 63,544	43,787 64,805

## TEACHER SALARY SCHEDULE - FULL TIME TEACHER PLACEMENT

### Fiscal Year 2006-07

STEP	CLASS A Bachelor's	CLASS B Bachelor's + 16	CLASS C Bachelor's + 32	CLASS D Master's	CLASS E Master's + 16	CLASS F Master's + 32	CLASS G Doctorate
1	\$30,905	\$32,726	\$34,532	\$36,354	\$38,165	\$39,976	\$40,476
2	32,321	34,131	35,948	37,761	39,576	41,627	42,127
3	(1,837) 33,734	(339) 35,542	(475) 37,356	(724) 39,171	(73) 40,988	(85) 43,287	(3) 43,787
4	(214) 35,142	(86) 36,952	(134) 38,770	(242) 40,582	(52) 42,404	(65) 44,940	(4) 45,440
5	(165) 36,552	(72) 38,370	(116) 40,179	(310) 41,996	(74) 43,812	(98) 46,595	(2) 47,095
6	(130) 37,966	(75) 39,779	(94) 41,591	(248) 43,406	(60) 45,217	(115) 48,243	(3) 48,743
7	(512) 39,372	(65) 41,188	(110) 43,002	(244) 44,818	(77) 46,630	(126) 49,899	50,399
8		(385) 42,603	(82) 44,425	(231) 46,227	(71) 48,042	(178) 51,552	(4) 52,052
9			(94) 45,825	(244) 47,640	(65) 49,455	(209) 53,205	(3) 53,705
10			(99) 47,236	(212) 49,050	(73) 50,863	(221) 54,859	(5) 55,359
11			(755) 48,648	(1,024) 50,466	(415) 52,275	(614) 56,510	(28) 57,010
12						(196) 58,268	(5) 58,768
13						(255) 59,814	(14) 60,314
14						(230) 61,808	(3) 62,308
15						(234) 63,044	(9) 63,544
16						(2,279) 64,305	(37) 64,805
<b>TOTAL</b>	<b>2,858</b>	<b>1,022</b>	<b>1,959</b>	<b>3,480</b>	<b>960</b>	<b>4,905</b>	<b>120</b>

(1) Beginning July 1, 2005, all entry level licensed personnel are placed on the second step of the salary schedule with the requirement to complete the new teacher induction program. In the event of noncompletion, the employee will be allowed a one year grace period and advance to step 3 for the 2006-07 year. Should the employee not complete the program during the grace period, advancement to step 4 will not occur until the program requirements have been fulfilled. For the 2006-07 year, all entry level licensed personnel will be placed on step 3 and also required to complete the new teacher induction program

Numbers in parentheses reflect the actual count of licensed positions in the General Operating Fund as of May 1, 2007. The General Operating Fund includes both the General and Special Education Funds.

## EDUCATIONAL LEVEL OF TEACHING STAFF

### For Fiscal Years 1999-00 Through 2006-07

EDUCATION	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07*
Bachelor's Degree	21.5%	19.9%	19.1%	19.4%	17.6%	18.0%	19.6%	18.7%
Bachelor's + 16 Hours	8.4	8.2	7.6	7.4	7.1	6.8	6.9	6.7
Bachelor's + 32 Hours	16.2	15.9	15.1	14.5	14.1	13.6	13.7	12.8
Master's Degree	16.6	17.4	18.1	18.8	21.1	22.3	21.9	22.7
Master's + 16 Hours	5.4	5.7	6.2	6.0	6.4	6.5	6.1	6.3
Master's + 32 Hours	31.3	32.3	33.2	33.2	33.0	32.1	31.1	32.1
Doctorate	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7
<b>TOTAL PERCENTAGE</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

\*Based upon General Operating Fund licensed positions as of May 2007.

# School Locations Within County



Elementary Schools	Middle Schools	Senior High Schools	
2	1	1	Mesquite
1	1	1	Indian Springs
2	0	0	Logandale
0	1	1	Overton
1	0	0	Mt. Charleston
26	7	5	North Las Vegas
143	39	27	Greater Las Vegas Area
1	0	0	Blue Diamond
24	7	4	Henderson
2	1	1	Boulder City
1	0	1	Sandy Valley
1	0	0	Goodsprings
1	0	0	Searchlight
1	0	1	Laughlin

Elementary Schools . . . . . 206  
Middle Schools . . . . . 57  
High Schools . . . . . 42  
Alternative Schools . . . . . 28  
Special Schools / Programs . . . . . 8

Totals . . . . . 341

\* Senior High includes A.T.T.C., Sandy Valley, and three Community College locations

## SUMMARY OF SCHOOLS BY AGE AND SIZE

Some statistics on the schools of the District are as follows:

1. The average school in the District is less than 20 years old. The oldest school, Goodsprings, is 91 years old.
2. The largest and smallest schools by type and enrollment are as follows:

<u>School Type</u>	<u>Largest</u>	<u>Enrollment</u>	<u>Smallest</u>	<u>Enrollment</u>
Elementary	Tartan	1,294	Goodsprings	9
Secondary	Palo Verde HS	3,341	Sandy Valley	73

3. The numbers of schools by enrollment size are as follows:

<u>Enrollment</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>Special Education</u>	<u>Alternative Education</u>	<u>Total</u>
<sup>1</sup>	0	0	1	0	9	10
1 - 99	4	1	2	6	13	26
100 - 399	7	0	3	2	5	17
400 - 499	6	1	1	0	1	9
500 - 599	21	1	0	0	0	22
600 - 699	29	1	1	0	0	31
700 - 799	52	0	2	0	0	54
800 - 899	49	1	0	0	0	50
900 - 999	27	2	0	0	0	29
1,000 - 1,299	11	13	2	0	0	26
1,300 - 1,599	0	32	1	0	0	33
1,600 - 2,199	0	5	1	0	0	6
2,200 - 2,499	0	0	10	0	0	10
2,500 & Over	0	0	18	0	0	18
<b>Totals</b>	<b>206</b>	<b>57</b>	<b>42</b>	<b>8</b>	<b>28</b>	<b>341</b>

4. The numbers of schools by age are as follows:

<u>Building Year</u>	<u>Schools</u>
1916 - 1949	8
1950 - 1959	29
1960 - 1969	42
1970 - 1979	31
1980 - 1989	23
1990 - 1999	97
2000 - 2007	91
Non-District	<u>20</u>
<b>Total Schools</b>	<b><u>341</u></b>

<sup>1</sup> Total includes Area Technical Trade Center whose students are counted as enrolled in their home schools, schools closed for renovation, and Alternative Education programs which are not included in District enrollments.



# GRADE DISTRIBUTION – ALL SCHOOLS

Fiscal Year 2007-08

## ELEMENTARY SCHOOLS<sup>1</sup> (206)

### Grades K through 5

#### Nine-Month Schedule (119)

Kirk Adams	Doris Hancock	Vail Pittman
O. K. Adcock	George E. Harris	Richard Priest
Dean LaMar Allen	Keith & Karen Hayes	Red Rock
Lee Antonello	Lomie G. Heard	Doris M. Reed
Selma F. Bartlett	Helen Herr	Harry Reid
William G. Bennett	Edna F. Hinman	Lucille Rogers
James Bilbray	John R. Hummel	Lewis E. Rowe
Blue Diamond	Indian Springs	Sandy Valley
John W. Bonner	Walter Jacobson	Wm & Mary Scherkenbach
Kermit R. Booker, Sr. <sup>2</sup>	Helen Jydstrup	Steven G. Schorr
Grant Bowler	Marc Kahre	C. T. Sewell
Joseph L. Bowler, Sr.	Edythe & Lloyd Katz	Helen M. Smith
Lucile Bruner	Matt Kelly <sup>2</sup>	Stanford
Richard H. Bryan	Lorna J. Kesterson	Ethel Staton
Berkeley L. Bunker	Frank Kim	Wayne N. Tanaka
Arturo Cambeiro	Martha P. King (3-5)	Sheila Tarr
Kit Carson <sup>2</sup>	Martin Luther King, Jr	Myrtle Tate
M. J. Christensen	Lincoln	Glen Taylor
Eileen Connors	Zel & Mary Lowman (K-2)	Robert L. Taylor
David M. Cox	William Lummis	Joseph Thiriot
Jack Dailey	Lundy	Ruby S. Thomas
Marshall C. Darnell	Robert Lunt	Sandra Lee Thompson
Herbert A. Derfelt	Nate Mack	R. E. Tobler
Ruthe Deskin	J. E. Manch (3-5)	Twin Lakes
Harvey N. Dondero	Quannah McCall <sup>2</sup>	Bill Y. Tomiyasu
John Dooley	Gordon McCaw	Neil Twitchell
Dorothy Eisenberg	Estes M. McDoniel	J. M. Ullom
William E. Ferron	James B. McMillan	John Vanderburg
H. P. Fitzgerald <sup>2</sup>	J. T. McWilliams	Vegas Verdes
Doris French	Andrew Mitchell (K-2)	Virgin Valley
Ruth Fyfe	Mountain View	Gene Ward
Edith Garehime	Joseph M. Neal	Kitty McDonough Ward
James Gibson	Ulis Newton	Rose Warren
Linda Rankin Givens	Hal Ober	Howard Wasden
Dan Goldfarb	Paradise	West Prep Institute (K-3)
Goodsprings	John S. Park	Whitney
Judy & John Goolsby	Claude & Stella Parson	Elizabeth Wilhelm
R. Guild Gray	Claude G. Perkins	Wendell P. Williams <sup>2</sup>
E. W. Griffith	Ute Perkins	Eva Wolfe
Addeliar D. Guy, III	Clarence Piggott	

### Year-Round Schedule (82)

Tony Alamo  
Sister Robert Joseph Bailey  
John Bass  
Kathy Batterman  
John R. Beatty  
Will Beckley  
Rex Bell  
Patricia A. Bendorf  
Eileen Brookman  
Roger M. Bryan  
Marion Cahlan  
Kay Carl  
Roberta Cartwright  
Manual J. Cortez  
Clyde C. Cox (K-2)  
Steve Cozine  
Lois Craig  
Crestwood  
Paul E. Culley  
Cynthia Cunningham  
Laura Dearing  
C. H. Decker  
Ollie Detwiler  
D. L. "Dusty" Dickens  
P. A. Diskin  
Ira J. Earl  
Marion B. Earl  
Elbert Edwards

Raul P. Elizondo, Jr.  
Lilly & Wing Fong  
Robert L. Forbuss  
Charles & Phyllis Frias  
Fay Galloway  
Roger D. Gehring  
Theron & Naomi Goynes  
Oran Gragson  
Harley Harmon  
Don E. Hayden  
Howard Heckethorn  
Fay Herron  
Halle Hewetson  
Liliam Lujan Hickey  
Charlotte Hill (3-5)  
Howard Hollingsworth  
Mervin Iverson  
Jay Jeffers  
Robert E. Lake  
Frank Lamping  
Walter V. Long  
Ann Lynch  
Reynaldo Martinez  
Ernest May  
John F. Mendoza  
William Moore  
Sue Morrow

Dean Petersen  
Betsy A. Rhodes  
Aldeane Ries  
Aggie Roberts  
C. C. Ronnow  
Bertha Ronzone  
C. Owen Roundy  
Richard Rundle  
Eva G. Simmons  
James E. & Alice Smalley  
Hal Smith  
William Snyder  
C. P. Squires  
Judi D. Steele  
Sunrise Acres  
John Tartan  
Jim Thorpe (K-2)  
Harriet Treem (3-5)  
J. Marlan Walker  
Frederic Watson  
Cyril Wengert  
Louis Wiener, Jr. (K-2)  
Tom Williams  
Elise Wolff  
Gwendolyn Woolley (3-5)  
William V. Wright  
Elaine Wynn

### Grades K through 5 Magnet Schools (Nine-Month Schedule Only)

Walter Bracken – Math and Science through Technology  
C.V.T. Gilbert<sup>2</sup> – Communication and Creative Arts  
Mabel Hoggard<sup>2</sup> – Math and Science  
Jo Mackey<sup>2</sup> – Academic of Leadership and Global Communications  
Sandy Miller – International Studies

(1) Some schools have a pre-kindergarten classes.  
(2) Prime 6 school.

**MIDDLE SCHOOLS (57)****Grades 6 through 8 (51)**

Dr. William Bailey  
 Ernest Becker  
 J. Harold Brinley  
 B. Mahlon Brown  
 Lyal Burkholder  
 Ralph Cadwallader  
 Helen C. Cannon  
 Lawrence & Heidi Canarelli  
 James Cashman  
 Francis H. Cortney  
 Brian & Teri Cram  
 Edmundo “Eddie” Escobedo  
 Wilbur & Theresa Faiss<sup>3</sup>  
 Victoria Fertitta  
 Clifford O. Findlay  
 John C. Fremont  
 Elton M. Garrett

Frank F. Garside  
 Robert O. Gibson  
 Hank & Barbara Greenspun  
 Kenny C. Guinn  
 Kathy & Tim Harney  
 Charles A. Hughes  
 Walter Johnson  
 Carroll M. Johnston  
 Duane D. Keller  
 Clifford J. Lawrence  
 Myron Leavitt  
 Lied  
 Mack Lyon  
 Jerome Mack  
 Jack & Terry Mannion  
 Robert Miller  
 Irwin A. Molasky

Mario & Joanne Monaco  
 Mike O’Callaghan  
 William E. Orr  
 Dell H. Robison  
 Sig Rogich  
 Anthony Saville  
 Grant Sawyer  
 Jack Schofield  
 Marvin Sedway  
 Charles A. Silvestri  
 J. D. Smith  
 Theron L. Swainston  
 Lois & Jerry Tarkanian  
 Ed Von Tobel  
 Del E. Webb  
 Thurman White  
 C. W. Woodbury

**Magnet School Grades 6 through 8 Schools (4) (Nine-Month Schedule)**

Jim Bridger – Academy of Mathematics, Science and Technology  
 Hyde Park – Academy of Science and Mathematics  
 K. O. Knudson – Academy of Creative Arts, Language and Technology  
 Roy Martin – International Preparatory Academy

**Grades 6 through 10 (1) (Nine-Month Schedule)**

Charles I. West<sup>4</sup>

**Grades 6 through 12 (1) (Nine-Month Schedule)**

Indian Springs<sup>4</sup>

(3) 9-month block schedule.  
 (4) Combination Middle/High Schools

**HIGH SCHOOLS (42)****Grades 9 through 12 (26) (Nine-Month Schedule)**

Arbor View<sup>3</sup>  
 Basic  
 Bonanza  
 Boulder City  
 Centennial<sup>3</sup>  
 Chaparral<sup>3</sup>  
 Cheyenne<sup>3</sup>  
 Cimarron-Memorial<sup>3</sup>  
 Coronado

Del Sol<sup>3</sup>  
 Durango<sup>3</sup>  
 Eldorado  
 Foothill  
 Green Valley  
 Las Vegas  
 Legacy<sup>3</sup>  
 Liberty<sup>3</sup>  
 Moapa Valley

Mojave<sup>3</sup>  
 Palo Verde<sup>3</sup>  
 Shadow Ridge<sup>3</sup>  
 Sierra Vista<sup>3</sup>  
 Silverado  
 Spring Valley<sup>3</sup>  
 Virgin Valley  
 Western<sup>3</sup>

**Grades 9 through 12 Magnet Schools (5) (Nine-Month Schedule Only; School Within a School)**

Canyon Springs<sup>3</sup> – Leadership and Law Preparatory Academy

Clark<sup>3</sup> – Academy for Mathematics, Science and Applied Technology; Teacher Education Academy; Academy of Finance

Desert Pines - Academy of Information Technology; Academy of Communication in the 21st Century

Rancho<sup>3</sup> – Academy of Medical and Allied Health Professions; Academy of Aerospace and Aviation

Valley High – Academy of Tourism and Travel; International Baccalaureate Program

**Grades 9 through 12 (4) (Nine-Month Schedule Only)**

Advanced Technologies Academy (A.T.A.)

Las Vegas Academy of International Studies and Visual and Performing Arts

Southern Nevada Vocational – Technical Center

Northwest Career and Technical Academy

**Grades 11 and 12 Magnet Schools (4) (Nine-Month Schedule)**

Area Technical Trade Center

Community College – East, West, and South

**Grades 6 through 12 (2) (Nine-Month Schedule Only; Combination Middle/High Schools)**

Indian Springs<sup>4</sup>

Laughlin<sup>4</sup>

Sandy Valley<sup>4</sup>

**SPECIAL SCHOOLS—Grades K through 12 (8) (Modified Nine Month Schedule)**

Desert Willows Elementary

Desert Willows Secondary

Miley Achievement Elementary

Miley Achievement Secondary

John F. Miller

Helen J. Stewart

Summit

Variety

**ALTERNATIVE EDUCATION (28)**

Academy for Individualized Studies

Desert Rose Adult High School

Homebound Elementary

Homebound Secondary

Spring Mountain Jr/Sr High

Summit View Jr/Sr High

Virtual High School



**Behavioral Programs, Horizon Programs and Sunset Programs: Total Programs (9)**

East – Global Community HS @Morris Hall, Morris Behavior Jr/Sr HS, Morris Sunset East HS  
 Northeast – Jeffrey Behavior Jr/Sr High School  
 Northwest – Peterson Behavior Jr/Sr High School  
 Southeast – Cowan Behavior Jr/Sr High School, Cowan Sunset Southeast High School  
 Southwest – Burk Horizon/Southwest Sunset High School, Southwest Behavior Jr/Sr High School

**Juvenile Court School (3)**

Child Haven  
 Juvenile Court  
 Clark County Detention Center

**Continuation Schools (3)**

Biltmore Continuation High School  
 South Continuation Jr/Sr High School  
 Washington Continuation Jr High School

**Correctional Centers (6)**

Southern Desert Correctional Center Adult HS – Indian Springs  
 High Desert State Prison Adult HS – Indian Springs  
 Indian Springs Boot/Conservation Camp HS – Indian Springs  
 Southern Nevada Correctional Center HS – Jean  
 Southern Nevada Women's Correctional Center Adult HS – North Las Vegas  
 Jean Conservation Camp HS – Jean





## SCHOOL LOCATION INFORMATION

### Fiscal Year 2007-08

ELEMENTARY SCHOOLS	ADDRESS	YEAR OPENED	PROJECTED 4TH WEEK ENROLLMENT
Adams, Kirk L.	580 Fogg St., LV 89110	1991	578
Adcock, O. K.	100 Newcomer St., LV 89107	1964 <sup>(1)</sup>	655
Alamo, Tony	7455 El Camino Road, LV 89139	2002	1,060
Allen, Dean LaMar	8680 W. Hammer Ln., LV 89128	1996	758
Antonello, Lee	1101 W. Tropical Pkwy., NLV 89031	1992	868
Bailey, Sister Robert Joseph	4525 Jimmy Durante Blvd., LV 89122	2007	816
Bartlett, Selma F.	1961 Wigwam Pkwy., Hend 89014	1992	708
Bass, John C.	10377 Rancho Destino Rd., LV 89123	2000	880
Batterman, Kathy L.	10135 W. Quail Ave., LV 89148	2005	912
Beatty, John R.	8685 Hidden Palms Pkwy., LV 89123	1988	793
Beckley, Will	3223 S. Glenhurst, LV 89121	1965	932
Bell, Rex	2900 Wilmington Way, LV 89102	1963	821
Bendorf, Patricia A.	3550 W. Kevin St., LV 89117	1992	832
Bennett, William G.	2750 Needles Hwy., Laughlin 89029	1986	361
Bilbray, James	9370 Brent Lane, LV 89147	2003	955
Blue Diamond	Blue Diamond 89004	1942	24
Bonner, John W.	765 Crestdale Lane, LV 89134	1996	712
Booker, Sr., Kermit R.	2277 Martin L. King Blvd., LV 89106	1953	595
Bowler, Grant	1425 Whipple Rd., Logandale 89021	1980	567
Bowler, Sr., Joseph L.	851 Vincent Leavitt, Bunkerville 89007	1997	709
Bracken, Walter	1200 N. 27th St., LV 89101	1961	466
Brookman, Eileen B.	6225 E. Washington Ave., LV 89110	2002	887
Bruner, Lucile S.	4289 Allen Ln., NLV 89030	1994	781
Bryan, Richard H.	8050 Cielo Vista Ave., LV 89128	1996	630
Bryan, Roger M.	8255 W. Katie Avenue, LV 89117	1996	792
Bunker, Berkeley L.	6350 Peak Dr., LV 89129	1997	654
Cahlan, Marion	2801 Ft. Sumter Dr., NLV 89030	1963	887
Cambeiro, Arturo	2851 Harris St., LV 89101	1996	667
Carl, Kay	5625 Corbett St., LV, 89130	2001	845
Carson, Kit	1735 N. "D" St., LV 89106	1956	276
Cartwright, Roberta Curry	1050 East Gary Avenue, LV 89123	1997	767
Christensen, M. J.	9001 Mariner Cove Cr., LV 89117	1989	742
Connors, Eileen	3810 Shadow Peak Dr., LV 89129	2004	841
Cortez, Manuel J.	4245 E. Tonopah Ave., LV 89115	1997	931
Cox, Clyde C.	3855 Timberlake Dr., LV 89115	1987	901
Cox, David M.	280 Clark Dr., Hend 89014	1990	749
Cozine, Steve	5335 Coleman Street, NLV 89031	2002	924
Craig, Lois	2637 E. Gowan Rd., NLV 89030	1963	990
Crestwood	1300 Pauline Way, LV 89104	1952	807
Culley, Paul E.	1200 N. Mallard, LV 89108	1963	979
Cunningham, Cynthia	4145 Jimmy Durante, LV 89122	1989	831

## SCHOOL LOCATION INFORMATION - CONTINUED

### Fiscal Year 2007-08

ELEMENTARY SCHOOLS	ADDRESS	YEAR OPENED	PROJECTED 4TH WEEK ENROLLMENT
Dailey, Jack	2001 E. Reno, LV 89119	1992	723
Darnell, Marshall C.	9480 W. Tropical Pkwy., LV 89149	2001	600
Dearing, Laura	3046 S. Ferndale, LV 89121	1963	910
Decker, Clarabelle H.	3850 S. Redwood, LV 89103	1976	796
Derfelt, Herbert A.	1900 S. Lisa Lane, LV 89117	1990	530
Deskin, Ruthe	4550 N. Pioneer Way, LV 89129	1988	792
Detwiler, Ollie	1960 Ferrell St., LV 89106	1999	896
Dickens, D.L. "Dusty"	5550 Milan Peak St., NLV 89081	2007	597
Diskin, Pat A.	4220 S. Ravenwood Dr., LV 89103	1973	773
Dondero, Harvey N.	4450 Ridgeville, LV 89103	1976	711
Dooley, John A.	1940 Chickasaw Dr., Hend 89015	1989	557
Earl, Ira J.	1463 Marion Dr., LV 89110	1965	951
Earl, Marion B.	6650 W. Reno Ave., LV 89118	1987	757
Edwards, Elbert	4551 Diamond Head, LV 89110	1976	859
Eisenberg, Dorothy	7770 Delhi Ave., LV 89129	1990	677
Elizondo, Jr., Raul P.	4865 Goldfield St., NLV 89031	1998	961
Ferron, William E.	4200 Mountain Vista, LV 89121	1970	644
Fitzgerald, H. P.	2651 N. Revere St., NLV 89030	1993	574
Fong, Wing & Lilly	2200 James Bilbray Dr., LV 89108	1991	780
Forbuss, Robert L.	8601 S. Grand Canyon Dr., LV 89148	2007	830
French, Doris	3235 E. Hacienda, LV 89120	1976	965
Frias, Charles & Phyllis	5800 Broken Top Ave, LV 89141	2003	587
Fyfe, Ruth	4101 W. Bonanza, LV 89107	1963	557
Galloway, Fay	701 Tamarack Dr., Hend 89015	1978	868
Garehime, Edith	3850 Campbell Rd., LV 89129	1998	744
Gehring, Roger D.	1155 E. Richmar Ave., LV 89123	2002	862
Gibson, James	271 Leisure Circle, Hend 89014	1990	690
Gilbert, C. V. T.	2101 W. Cartier, NLV 89030	1965	444
Givens, Linda Rankin	655 Park Vista Dr., LV 89138	2004	828
Goldfarb, Daniel	1651 Orchard Valley Dr., LV 89122	1997	864
Goodsprings	385 W. San Pedro Ave, Goodsprings 89019	1916	9
Goolsby, Judy & John L.	11175 W. Desert Inn Rd., LV 89135	2004	702
Goynes, Theron & Naomi	3409 Deer Springs Way, North LV 89084	2005	1,182
Gragson, Oran K.	555 N. Honolulu, LV 89110	1978	1,071
Gray, R. Guild	2825 S. Torrey Pines, LV 89102	1979	545
Griffith, E. W.	324 Essex Dr., LV 89107	1962	570
Guy, Addeliar D., III	4029 La Madre Way, NLV 89031	1996	795
Hancock, Doris	1661 Lindell Rd., LV 89102	1964	550
Harmon, Harley	5351 S. Hillsboro, LV 89120	1972	832
Harris, George E.	3620 S. Sandhill, LV 89121	1973	762
Hayden, Don E.	150 W. Rome Blvd, NLV 89086	2006	905

**SCHOOL LOCATION INFORMATION - CONTINUED****Fiscal Year 2007-08**

<b>ELEMENTARY SCHOOLS</b>	<b>ADDRESS</b>	<b>YEAR OPENED</b>	<b>PROJECTED 4TH WEEK ENROLLMENT</b>
Hayes, Keith C. & Karen W.	9620 W. Twain Ave., LV 89147	1999	787
Heard, Lomie G.	42 Baer Dr., NAFB, LV 89115	1948	752
Heckethorn, Howard E.	5150 Whispering Sands Dr., LV 89131	2001	851
Herr, Helen	6475 Eagle Creek Lane, LV 89115	1991	762
Herron, Fay	2421 N. Kenneth, NLV 89030	1963	989
Hewetson, Halle	701 N. 20th St., LV 89101	1959	990
Hickey, Liliam Lujan	2450 N. Hollywood Blvd., LV 89156	2005	947
Hill, Charlotte	7440 Bates St., LV 89123	1990	677
Hinman, Edna F.	450 Merlayne Dr., Hend 89015	1987	699
Hoggard, Mabel	950 N. Tonopah Dr., LV 89106	1952	421
Hollingsworth, Howard E.	1776 East Ogden Ave, LV 89101	2003	949
Hummel, John R.	9800 Placid St., LV 89123	2004	855
Indian Springs	400 Sky Road, Indian Springs 89018	1980	133
Iverson, Mervin	1575 S. Hollywood Blvd., LV 89142	2002	835
Jacobson, Walter	8400 Boseck Dr., LV 89128	1990	651
Jeffers, Jay W.	2320 N. Clifford St., LV 89115	2005	888
Jydstrup, Helen	5150 Dunesville St., LV 89128	1991	690
Kahre, Marc	7887 W. Gowen Rd., LV 89129	1991	612
Katz, Edythe & Lloyd	1800 Rock Springs Dr., LV 89128	1991	678
Kelly, Matt	1900 N. "J" St., LV 89016	1960	373
Kesterson, Lorna J.	231 Bailey Island Dr., Hend 89014	1999	734
Kim, Frank	7600 Peace Way, LV 89117	1988	715
King, Martha P.	888 Adams, BC 89005	1991	458
King, Jr., Martin Luther	2260 Betty Lane, LV 89115	1988	534
Lake, Robert E.	2904 Meteoro St., LV 89109	1962	1,062
Lamping, Frank	2551 Summit Grove Dr., Hend 89012	1997	1,182
Lincoln	3010 Berg, NLV 89030	1955	816
Long, Walter V.	2000 S. Walnut, LV 89104	1977	842
Lowman, Mary & Zel	4225 N. Lamont, NLV 89115	1993	833
Lummis, William	9000 Hillpointe Rd., LV 89128	1993	633
Lundy, Earl B.	Mt. Charleston 89101	1965	9
Lunt, Robert	2701 Harris St., LV 89101	1990	679
Lynch, Ann	4850 Kell Lane, LV 89115	1990	939
Mack, Nate	3170 Laurel Ave., Hend 89014	1979	621
Mackey, Jo	2726 Englestad, NLV 89030	1964	512
Manch, J. E.	4351 Lamont St., LV 89115	1962	702
Martinez, Reynaldo	350 E. Judson, NLV 89030	2000	786
May, Ernest	6350 W. Washburn Rd., LV 89130	1991	729
McCall, Quannah	800 Carey Ave., NLV 89030	1961	502
McCaw, Gordon	57 Lynn Lane, Hend 89015	1954	703
McDoniel, Estes M.	1831 Fox Ridge Dr., Hend 89014	1987	643

## SCHOOL LOCATION INFORMATION - CONTINUED

### Fiscal Year 2007-08

ELEMENTARY SCHOOLS	ADDRESS	YEAR OPENED	PROJECTED 4TH WEEK ENROLLMENT
McMillan, James B.	7000 Walt Lott Dr., LV 89128	1990	716
McWilliams, J. T.	1315 Hiawatha Rd., LV 89108	1961	783
Mendoza, John F.	2000 S. Sloan Lane, LV 89122	1990	837
Miller, Sandy Searles	4851 E. Lake Mead Blvd, LV 89115	2003	588
Mitchell, Andrew	900 Avenue B, BC 89005	1970	439
Moore, William K.	491 N. Lamb Blvd., LV 89110	2000	908
Morrow, Sue H.	1070 Featherwood Ave., Hend 89015	1997	877
Mountain View	5436 E. Kell Lane, LV 89115	1954	666
Neal, Joseph M.	6651 W. Azure Ave., LV 89130	1999	753
Newton, Ulis	571 Greenway Rd., Hend 89015	1992	758
Ober, D'Vorre & Hal	3035 Desert Marigold Ln., LV 89135	2000	754
Paradise	900 Cottage Grove Ave., LV 89119	1952 <sup>(2)</sup>	649
Park, John S.	931 Franklin Ave., LV 89104	1948	873
Parson, Claude & Stella	4100 Thom Blvd., LV 89130	1989	698
Perkins, Claude G.	3700 Shadow Tree St., NLV 89032	2007	608
Perkins, Ute	1255 Patriots Way, Moapa 89025	1990	233
Petersen, Dean	3650 Cambridge Street, LV 89109	2003	937
Piggott, Clarence	9601 Red Hills Dr., LV 89117	1993	573
Pittman, Vail	6333 Fargo Ave., LV 89107	1966	702
Priest, Richard C.	4150 Fuselier Drive, NLV 89032	2003	850
Red Rock	408 Upland Blvd, LV 89107	1955	615
Reed, Doris M.	2501 Winwood, LV 89108	1987	830
Reid, Harry	300 Michael Wendell Way, Searchlight 89046	1992	24
Rhodes, Betsy A.	7350 Teal Wood, LV 89131	1996	858
Ries, Aldeane Comito	9805 S. Lindell Rd., LV 89141	2005	977
Roberts, Aggie	227 Charter Oak, Hend 89014	1996	863
Rogers, Lucille S.	5535 South Riley St., LV 89148	2001	750
Ronnow, C. C.	1100 Lena St., LV 89101	1965	1,003
Ronzone, Bertha	5701 Stacey Ave., LV 89108	1965	929
Roundy, C. Owen	2755 Mohawk St., LV 89146	2007	858
Rowe, Lewis E.	4338 S. Bruce, LV 89109	1964	662
Rundle, Richard	425 N. Christy Lane, LV 89110	1991	1,038
Sandy Valley	HCR 31, Box 111, Sandy Valley 89019	1982	141
Scherkenbach, William & Mary	9371 Iron Mountain Rd., LV 89143	2004	1,000
Schorr, Steven G.	11420 Placid St., LV 89123	2006	734
Sewell, Chester T.	700 E. Lake Mead Dr., Hend 89015	1958	700
Simmons, Eva G.	2328 Silver Clouds Dr., NLV 89031	2004	1,048
Smalley, James E. & Alice Rae	304 E. Paradise Hills Dr., HD 89015	2007	777
Smith, Hal	5150 E. Desert Inn Rd., LV 89122	2000	818
Smith, Helen M.	7101 Pinedale Ave., LV 89128	1975	575
Snyder, William E.	4317 East Colorado Ave., LV 89104	2001	947

## SCHOOL LOCATION INFORMATION - CONTINUED

### Fiscal Year 2007-08

ELEMENTARY SCHOOLS	ADDRESS	YEAR OPENED	PROJECTED 4TH WEEK ENROLLMENT
Squires, C. P.	1312 E. Tonopah, NLV 89030	1958	830
Stanford	5350 Harris Ave., LV 89110	1987	706
Staton, Ethel W.	1700 Sageberry Dr., LV 89144	2000	836
Steele, Judi D.	6995 W. Eldorado Lane, LV 89113	2006	928
Sunrise Acres	211 28th St., LV 89101	1952 <sup>(3)</sup>	871
Tanaka, Wayne N.	9135 W. Maule Ave., LV 89148	2004	851
Tarr, Sheila R.	9400 Gilmore Ave., LV 89129	2000	721
Tartan, John	3030 E. Tropical Pkway, North LV 89031	2005	1,294
Tate, Myrtle	2450 N. Lincoln, LV 89115	1971	833
Taylor, Glen C.	2655 Siena Heights Dr, Hend 89052	2003	543
Taylor, Robert L.	400 McNeil Dr., Hend 89015	1954	851
Thiriot, Joseph E.	5700 W. Harmon Ave., LV 89103	2005	650
Thomas, Ruby S.	1560 E. Cherokee, LV 89109	1963	826
Thompson, Sandra Lee	7351 N. Campbell Rd., LV 89149	2006	941
Thorpe, Jim	1650 Patrick Lane, Hend 89014	1992	759
Tobler, R. E.	6510 W. Buckskin, LV 89108	1982	588
Tomiyasu, Bill Y.	5445 S. Annie Oakley, LV 89120	1974	723
Treem, Harriet	1698 Patrick Lane, Hend 89014	1990	704
Twin Lakes	3300 Riverside Dr., LV 89108	1954	615
Twitchell, Neil C.	2060 Desert Shadow Trail, Hend 89012	2001	891
Ullom, J. M.	4869 E. Sun Valley Dr., LV 89121	1962	726
Vanderburg, John	2040 Desert Shadow Trail, Hend 89012	1997	838
Vegas Verdes	4000 El Parque Ave., LV 89102	1959	609
Virgin Valley	200 Woodbury Lane, Mesquite 89027	1980 <sup>(4)</sup>	721
Walker, J. Marlan	850 Scholar Street, Hend. 89015	2002	767
Ward, Gene	1555 E. Hacienda, LV 89119	1971	739
Ward, Kitty McDonough	5555 Horse Dr., LV 89131	2006	955
Warren, Rose	6451 Brandywine Way, LV 89107	1961	708
Wasden, Howard	2831 Palomino Lane, LV 89107	1955	609
Watson, Fredric W.	5845 North Commerce St., NLV 89031	2001	816
Wengert, Cyril	2001 Winterwood Blvd., LV 89122	1971	810
West, Charles I.	2050 Sapphire Stone, LV 89106	1996	-
Whitney	5005 Keenan, LV 89122	1991	543
Wiener, Jr., Louis	450 E. Eldorado Ln., LV 89123	1993	717
Wilhelm, Elizabeth	609 W. Alexander Rd., NLV 89030	1996	609
Williams, Tom	3000 E. Tonopah, NLV 89030	1957	934
Williams, Wendell P.	1030 "J" St., LV 89106	1953 <sup>(5)</sup>	358
Wolfe, Eva	4027 W. Washburn Rd., NLV 89031	1996	776
Wolff, Elise L.	1001 Seven Hills Dr., Hend 89052	2000	861
Woolley, Gwendolyn	3955 Timberlake Dr., LV 89115	1990	845
Wright, William V.	8425 Bob Fisk Ave., LV 89124	2006	1,040



## SCHOOL LOCATION INFORMATION - CONTINUED

### Fiscal Year 2007-08

ELEMENTARY SCHOOLS	ADDRESS	YEAR OPENED	PROJECTED 4TH WEEK ENROLLMENT
Wynn, Elaine	5655 Edna Ave., LV 89102	1990	864
<b>TOTAL PROJECTED ENROLLMENT ELEMENTARY SCHOOLS</b>			<b>152,461</b>

- (1) Replaced with a new building in 2002.
- (2) Replaced with a new site and building on the UNLV campus in 1998.
- (3) Replaced with a new site and building in 2001.
- (4) Replaced with a new building in 2003.
- (5) Replaced with a new building in 2002.

MIDDLE	ADDRESS	YEAR OPENED	PROJECTED 4TH WEEK ENROLLMENT
Bailey, Dr. William H.	2500 N. Hollywood Blvd., LV 89156	2005	1,561
Becker, Ernest	9151 Pinewood Hills Dr., LV 89128	1993	1,377
Bridger, Jim	2505 N. Bruce, NLV 89030	1959	1,425
Brinley, J. Harold	2480 Maverick, LV 89108	1966	1,193
Brown, Mahlon B.	307 N. Cannes St., Hend 89015	1982	1,104
Burkholder, Lyal	355 W. Van Wagenen, Hend 89015	1952 <sup>(6)</sup>	888
Cadwallader, Ralph	7775 Elkhorn Road, LV 89131	2003	1,523
Canarelli, Lawrence & Heidi	7808 S. Torrey Pines Dr, LV 89139	2003	1,344
Cannon, Helen C.	5850 Euclid Ave., LV 89120	1976	1,060
Cashman, James	4622 W. Desert Inn Rd., LV 89102	1965	911
Cortney, Francis H.	5301 E. Hacienda, LV 89122	1997	1,407
Cram, Brian & Teri	1900 W. Deer Springs Way, NLV 89033	2001	1,570
Escobedo, Edmundo "Eddie"	9501 Echelon Point Dr., LV 89149	2007	1,051
Faiss, Wilbur & Theresa	9525 W. Maule Ave., LV 89004	2007	1,045
Fertitta, Victoria	9905 W. Mesa Vista Ave., LV 89148	2002	1,558
Findlay, Clifford O.	333 W. Tropical Pkwy., NLV 89031	2004	1,518
Fremont, John C.	1100 E. St. Louis, LV 89104	1955	1,102
Garrett, Elton & Madeline	1200 Ave. G, BC 89005	1978	527
Garside, Frank F.	300 S. Torrey Pines, LV 89107	1962	1,393
Gibson, Robert O.	3900 W. Washington, LV 89107	1962	1,201
Greenspun, Barbara & Hank	140 N. Valley Verde, Hend 89014	1991	1,498
Guinn, Kenny C.	4150 S. Torrey Pines, LV 89103	1978	1,023
Harney, Kathleen & Tim	1625 S. Los Feliz Street, LV 89142	2002	1,694
Hughes, Charles Arthur	750 Hafen Lane, Mesquite 89027	2003	605
Hyde Park	900 Hinson St., LV 89107	1956	1,618
Indian Springs	400 Sky Road, Indian Springs 89018	1980	58
Johnson, Walter	7701 Ducharme Ave., LV 89128	1991	1,329
Johnston, Carroll M.	5855 Lawrence St., NLV 89081	2006	1,380
Keller, Duane D.	301 Fogg Street, LV 89110	1996	1,499
Knudson, K. O.	2400 Atlantic St., LV 89104	1961	1,330

## SCHOOL LOCATION INFORMATION - CONTINUED

### Fiscal Year 2007-08

MIDDLE SCHOOLS	ADDRESS	YEAR OPENED	PROJECTED 4TH WEEK ENROLLMENT
Lawrence, Clifford J.	4410 S. Julian St., LV 89117	1998	1,518
Leavitt, Justice Myron E.	4701 Quadrel St., LV 89129	2001	1,580
Lied	5350 W. Tropical Pkwy., LV 89130	1996	1,537
Lyon, W. Mack	179 S. Anderson, Overton 89040	1950	415
Mack, Jerome D.	4250 Karen Ave., LV 89121	2005	1,640
Mannion, Jack & Terry	155 E. Paradise Hills Dr., Hend 89015	2004	1,585
Martin, Roy W.	2800 E. Stewart, LV 89101	1958	1,320
Miller, Robert	2400 Cozy Hills Circle, Hend 89052	2000	1,592
Molasky, Irwin & Susan	7801 W. Gilmore Ave., LV 89129	1997	1,519
Monaco, Mario & JoAnne	1870 N. Lamont St., LV 89115	2001	1,434
O'Callaghan, Mike	1450 Radwick Dr., LV 89110	1991	1,519
Orr, William E.	1562 Katie Dr., LV 89121	1965	982
Robison, Dell H.	825 Marion Dr., LV 89110	1973	1,240
Rogich, Sig	235 N. Pavilion Ctr. Dr., LV 89144	2000	1,691
Saville, Anthony	8101 N. Torrey Pines Dr., LV 89131	2004	1,518
Sawyer, Grant	5450 Redwood St., LV 89118	1993	1,417
Schofield, Jack Lund	8625 Spencer St., LV 89123	2001	1,530
Sedway, Marvin M.	3465 Englestad St., NLV 89032	2001	1,534
Silvestri, Charles A.	1055 Silverado Ranch Blvd., LV 89123	1997	1,611
Smith, J. D.	1301 E. Tonopah, NLV 89030	1952	1,109
Swainston, Theron L.	3500 W. Gilmore Ave., NLV 89030	1992	1,497
Tarkanian, Lois & Jerry	5800 W. Pyle Ave., LV 89141	2006	1,071
Von Tobel, Ed	2436 N. Pecos, LV 89115	1965	1,334
Webb, Del E.	2200 Reunion Dr., Henderson 89052	2005	1,429
West, Charles I.	2050 Sapphire Stone, LV 89106	1996	1,079
White, Thurman	1661 Galleria Dr., Hend 89014	1992	1,402
Woodbury, C. W.	3875 E. Harmon Ave., LV 89121	1972	1,005
<b>TOTAL PROJECTED ENROLLMENT MIDDLE SCHOOLS</b>			<b>73,900</b>

(6) Replaced with a new building in 2007.

SENIOR HIGH SCHOOLS	ADDRESS	YEAR OPENED	PROJECTED 4TH WEEK ENROLLMENT
Advanced Tech Academy	2501 Vegas Dr., LV 89106	1994	1,020
Arbor View	7500 Whispering Sands Dr., NLV 89131	2005	2,438
ATTC (Vocational)	444 W. Brooks Ave., NLV 89030	1981	-(7)
Basic	400 Palo Verde, Hend 89015	1971	2,451
Bonanza	6665 W. Del Rey Ave., LV 89102	1974	2,316
Boulder City	1101 Fifth Ave., BC 89005	1948	719
Canyon Springs	350 E. Alexander Road, NLV 89032	2004	2,721
Centennial	10200 Centennial Pkwy., LV 89129	1999	2,848
Chaparral	3850 Annie Oakley, LV 89121	1971	2,730

## SCHOOL LOCATION INFORMATION - CONTINUED

Fiscal Year 2007-08

SENIOR HIGH SCHOOLS	ADDRESS	YEAR OPENED	PROJECTED 4TH WEEK ENROLLMENT
Cheyenne	3200 W. Alexander Rd., NLV 89030	1991	2,530
Cimarron-Memorial	2301 N. Tenaya Way, LV 89128	1991	2,959
Clark, Ed W.	4291 W. Pennwood, LV 89102	1964	2,748
Community College--East	3200 E. Cheyenne Ave., NLV 89030	-	101
Community College--South	700 College Dr., Hend 89015	-	101
Community College--West	6375 W. Charleston Blvd., LV 89102	-	182
Coronado	1001 Coronado Center Dr., Hend 89052	2001	2,933
Del Sol	3100 E. Patrick Lane, LV 89120	2004	2,310
Desert Pines	3800 Harris Ave., LV 89110	1999	3,150
Durango	7100 W. Dewey Dr., LV 89113	1993	2,834
Eldorado	1139 N. Linn Lane, LV 89110	1972	3,258
Foothill	800 College Dr., Hend 89015	1998	2,496
Green Valley	460 Arroyo Grande, Hend 89014	1991	2,861
Indian Springs	400 Sky Road, Indian Springs 89018	1952	97
Las Vegas	6500 E. Sahara, LV 89122	1993	3,277
Las Vegas Academy	315 S. 7th St., LV 89101	1930	1,545
Laughlin	1900 Cougar Dr., Laughlin 89029	1991	460
Legacy	150 W. Deer Springs, NLV 89084	2006	2,460
Liberty	11050 Bermuda Road, LV 89123	2003	2,224
Moapa Valley	2400 St. Joseph St., Logandale 89021	1993	619
Mojave	5302 Goldfield St., NLV 89031	1996	2,328
Northwest Career & Technical Academy	8200 W. Tropical Parkway, LV 89149	2007	1,022
Palo Verde	333 Pavilion Court Dr., LV 89144	1996	3,341
Rancho	1900 E. Owens, NLV 89030	1954 <sup>(8)</sup>	3,320
Sandy Valley	HCR 31 Box 111, Sandy Valley 89019	1982	73
Shadow Ridge	5050 Brent Lane, LV 89143	2003	2,252
Sierra Vista	8100 W. Robindale Rd., LV 89123	2001	3,165
Silverado	1650 Silver Hawk, LV 89123	1994	2,744
SNVTC (Vocational)	5710 Mountain Vista, LV 89120	1965	1,739
Spring Valley	3750 S. Buffalo Dr., LV 89147	2004	2,553
Valley	2839 S. Burnham, LV 89109	1964	3,125
Virgin Valley	820 Valley View Dr., Mesquite 89027	1991	707
Western	4601 W. Bonanza Rd., LV 89107	1960	2,382
<b>TOTAL PROJECTED ENROLLMENT SENIOR HIGH SCHOOLS</b>			<b>85,139</b>

(7) Students active in the ATTC program are counted as enrolled in their home schools.

(8) Replaced with a new building in 2006.

## SCHOOL LOCATION INFORMATION - CONTINUED

Fiscal Year 2007-08

SPECIAL SCHOOLS	ADDRESS	YEAR OPENED	PROJECTED 4TH WEEK ENROLLMENT
Desert Willows Elementary	6171 Charleston Blvd., Bldg #17, LV 89158	-	3
Desert Willows Secondary	6171 Charleston Blvd., Bldg #17, LV 89158	-	43
Miley Achievement Elementary	245 N. Pecos Rd., LV 89101	1976 <sup>(9)</sup>	64
Miley Achievement Secondary	245 N. Pecos Rd., LV 89101	1976 <sup>(9)</sup>	14
Miller, John F.	1905 Atlantic St., LV 89104	1959	117
Stewart, Helen J.	2375 E. Viking, LV 89109	1972	139
Summit	6171 Charleston Blvd., Bldg #17, LV 89158	-	11
Variety	2601 Sunrise Ave., LV 89101	1952	126
<b>TOTAL PROJECTED ENROLLMENT SPECIAL SCHOOLS</b>			<b>517</b>

(9) Replaced with a new site and building in 2006.

ALTERNATIVE SCHOOLS/PROGRAMS	ADDRESS	YEAR OPENED	PROJECTED 4TH WEEK ENROLLMENT
Academy for Individualized Studies	2701 E. St Louis Ave., LV 89104	-	427
Biltmore Continuation HS	801 Veteran's Memorial Dr., LV 89101	1942	88
Burk Horizon/Southwest Sunset HS	4560 W. Harmon, LV 89103	2003	302
Child Haven	601 N Pecos, LV 89101	-	22
Clark County Detention Center	601 N Pecos, LV 89101	-	59
Cowan Behavioral Jr/Sr HS	5300 E. Russell Rd., LV 89122	1999	191
Cowan Sunset Southeast HS	5300 E. Russell Rd., LV 89122	1965	96
Desert Rose Adult HS	1251 Robin St., LV 89106	1962	-
Global Community HS @Morris Hall	3801 E. Washington Ave., LV 89110	1993	204
High Desert State Prison Adult HS	22010 Cold Creek Rd., Indian Springs, NV 89070	-	-
Homebound Elementary	2701 E. St Louis Ave., LV 89104	-	-
Homebound Secondary	2701 E. St Louis Ave., LV 89104	-	-
Indian Springs Boot/Conservation Camp HS	PO Box 208, Indian Springs, NV 89070	-	-
Jeffrey Behavior Jr/Sr HS	602 W. Brooks Ave., NLV 89030	1999	93
Juvenile Court	601 N. Pecos, LV 89101	-	54
Morris Behavior Jr/Sr HS	3801 E. Washington Ave., LV 89110	1993	99
Morris Sunset East HS	3801 E. Washington Ave., LV 89110	1993	192
Peterson Behavior Jr/Sr HS	10250 W. Centennial Pkwy., LV 89149	2000	59
So Desert Correctional Center Adult HS	PO Box 208, Indian Springs, NV 89070	-	-
So NV Correctional Center HS	1 Prison Rd., Jean, NV 89019	-	-
So NV Jean Conservation Camp HS	4370 Smiley Rd., NLV 89115	-	-
So NV Women's Correctional Center Adult HS	4370 Smiley Rd., NLV 89115	-	-
South Continuation Jr/Sr HS	5970 Mountain Vista, LV 89120	-	79
Southwest Behavior Jr/Sr HS	4560 W. Harmon, LV 89103	1993	45
Spring Mountain Jr/Sr HS	HCR 38 Box 252, LV 89124	-	96
Summit View Jr/Sr HS	5730 Range Rd., LV 89115	2004	89
Virtual HS	2501 Vegas Dr., LV 89106	2004	145

## SCHOOL LOCATION INFORMATION - CONTINUED

Fiscal Year 2007-08

ALTERNATIVE SCHOOLS/PROGRAMS	ADDRESS	YEAR OPENED	PROJECTED 4TH WEEK ENROLLMENT
Washington Continuation Jr HS	1901 N. White St., NLV 89030	1932	46
<b>TOTAL PROJECTED ENROLLMENT ALTERNATIVE SCHOOLS/PROGRAMS</b>			<b>2,386</b>
<b>TOTAL PROJECTED DISTRICT ENROLLMENT</b>			<b>314,403</b>

Data Source: Clark County School District Zoning and Demographics



## 2007-08 SCHOOL CALENDARS

### HOLIDAYS AND STAFF DEVELOPMENT DAYS

September 3, 2007 (Monday)	Labor Day - No School
October 5, 2007 (Friday)	Staff Development Day - No School
October 26, 2007 (Friday)	Nevada Day Observed - No School
November 12, 2007 (Monday)	Veterans Day - No School
November 13, 2007 (Tuesday)	Staff Development Day - No School
November 22 (Thursday) and November 23 (Friday), 2007	Thanksgiving Break
December 21, 2007 (Friday) end of day	Winter Break (Dec. 24 - Jan. 4)
January 21, 2008 (Monday)	Martin Luther King, Jr.'s Birthday Observed - No School
January 25, 2008 (Friday)	Staff Development Day - No School
February 18, 2008 (Monday)	Presidents' Day Observed - No School
March 14, 2008 (Friday) end of day	Spring Break (March 17 - 21)
April 14, 2008 (Monday)	Staff Development Day - No School
May 26, 2008 (Monday)	Memorial Day - No School
July 4, 2008 (Friday)	Independence Day - No School

Total Number of Legal Holidays ..... 10

Total Number of Local Recess Days ..... 18

(Local Recess Days other than legal holidays are Spring Break (5), Thanksgiving Friday (1),  
Winter Break (8), and Staff Development Days (4))

Quarterly Schedule	End of 1st Period		End of 2nd Period		End of 3rd Period		End of 4th Period		Total Days Taught for the Year
	Date	Days Taught	Date	Days Taught	Date	Days Taught	Date	Days Taught	
9 Month	10/25/2007	43	1/18/2008	47	3/28/2008	43	6/04/2008	48	180
Modified 9 Month	10/25/2007	43	1/18/2008	42	4/04/2008	43	6/18/2008	52	180

Trimester Schedule	End of 1st Period		End of 2nd Period		End of 3rd Period		Total Days Taught for the Year
	Date	Days Taught	Date	Days Taught	Date	Days Taught	
9 Month	11/21/2007	60	3/07/2008	63	6/04/2008	57	180
Track 1	12/07/2007	56	4/14/2008	61	8/08/2008	63	180
Track 2	12/14/2007	60	4/25/2008	59	8/08/2008	61	180
Track 3	12/14/2007	61	4/25/2008	63	8/08/2008	56	180
Track 4	12/14/2007	58	4/18/2008	63	8/08/2008	59	180
Track 5	11/21/2007	60	4/25/2008	63	7/17/2008	57	180

### REPORT CARD PERIOD

#### LENGTH OF STUDENT DAY<sup>1</sup>

Kindergarten	150 Minutes
Full Day Kindergarten	300 Minutes
Grades 1 - 12	341 Minutes

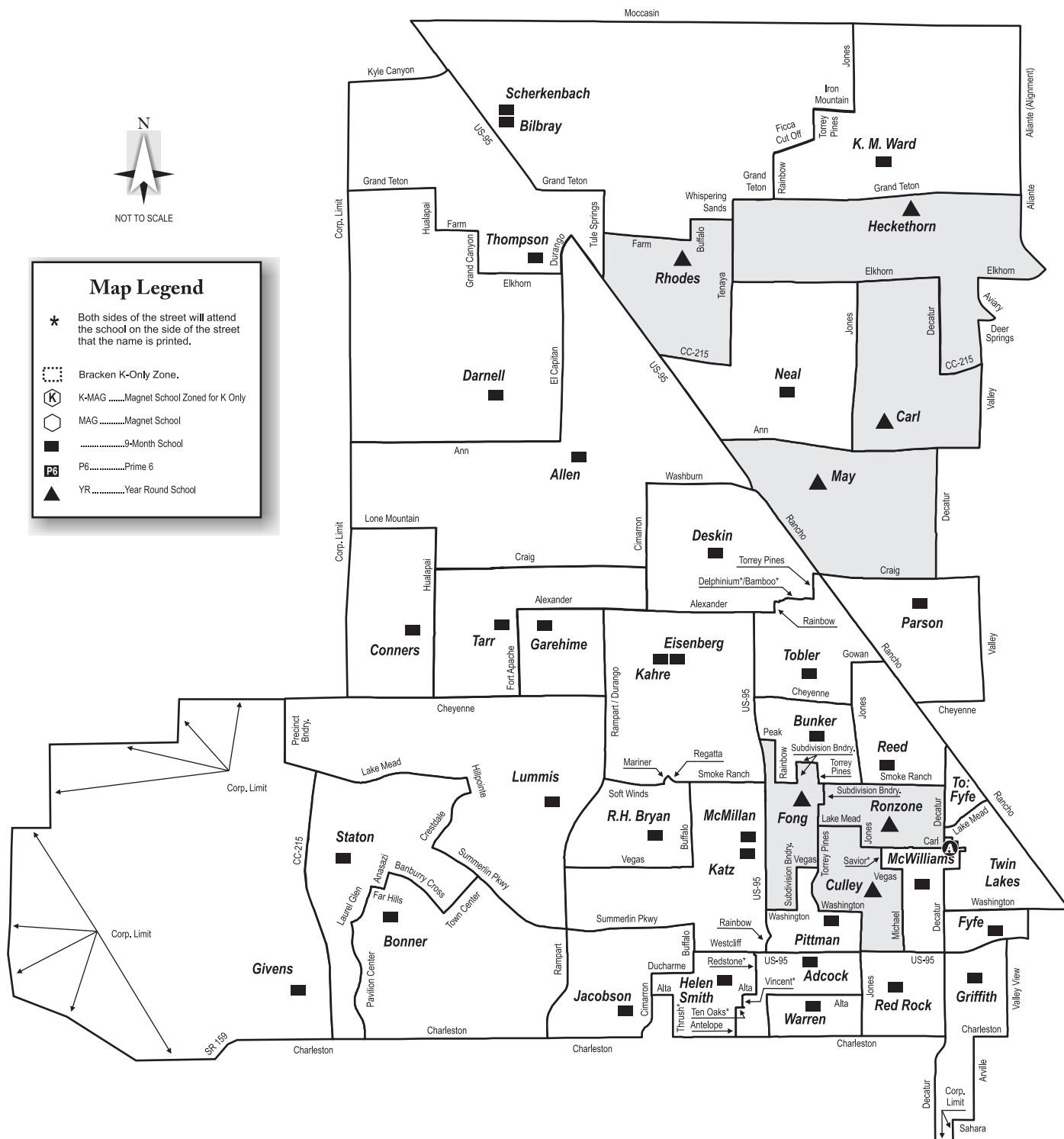
<sup>1</sup>Length of student day refers to actual instructional activity, exclusive of lunch period and recess time, but including passing time.

**Map Legend**

- \* Both sides of the street will attend the school on the side of the street that the name is printed.
- Bracken K-Only Zone.
- K-MAG .....Magnet School Zoned for K Only
- MAG .....Magnet School
- 9-Month School
- P6 .....Prime 6
- YR .....Year Round School

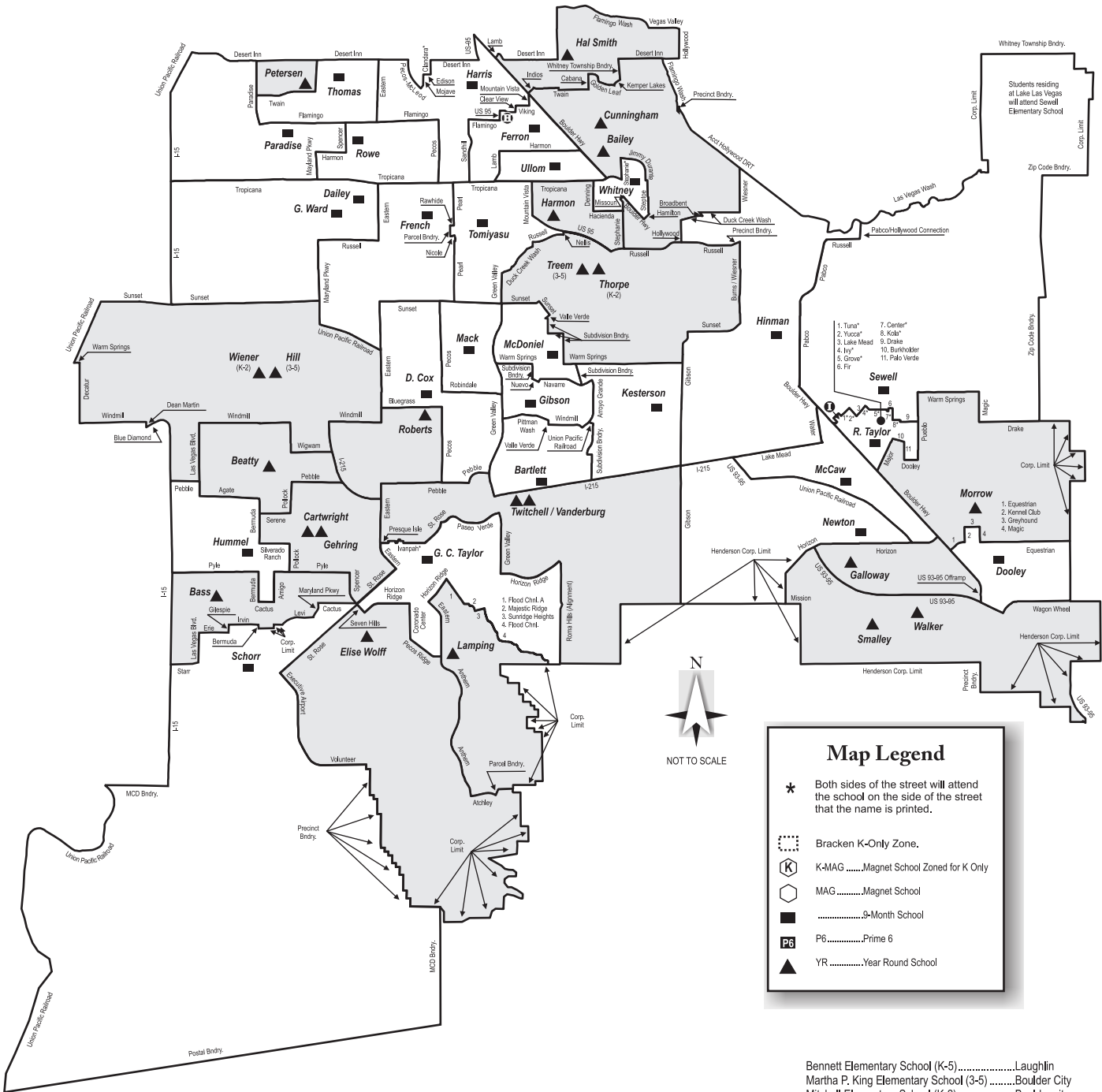
NOT TO SCALE

Indian Springs Elementary School (K-5) ..... Indian Springs  
Lundy Elementary School (K-6) ..... Mt. Charleston



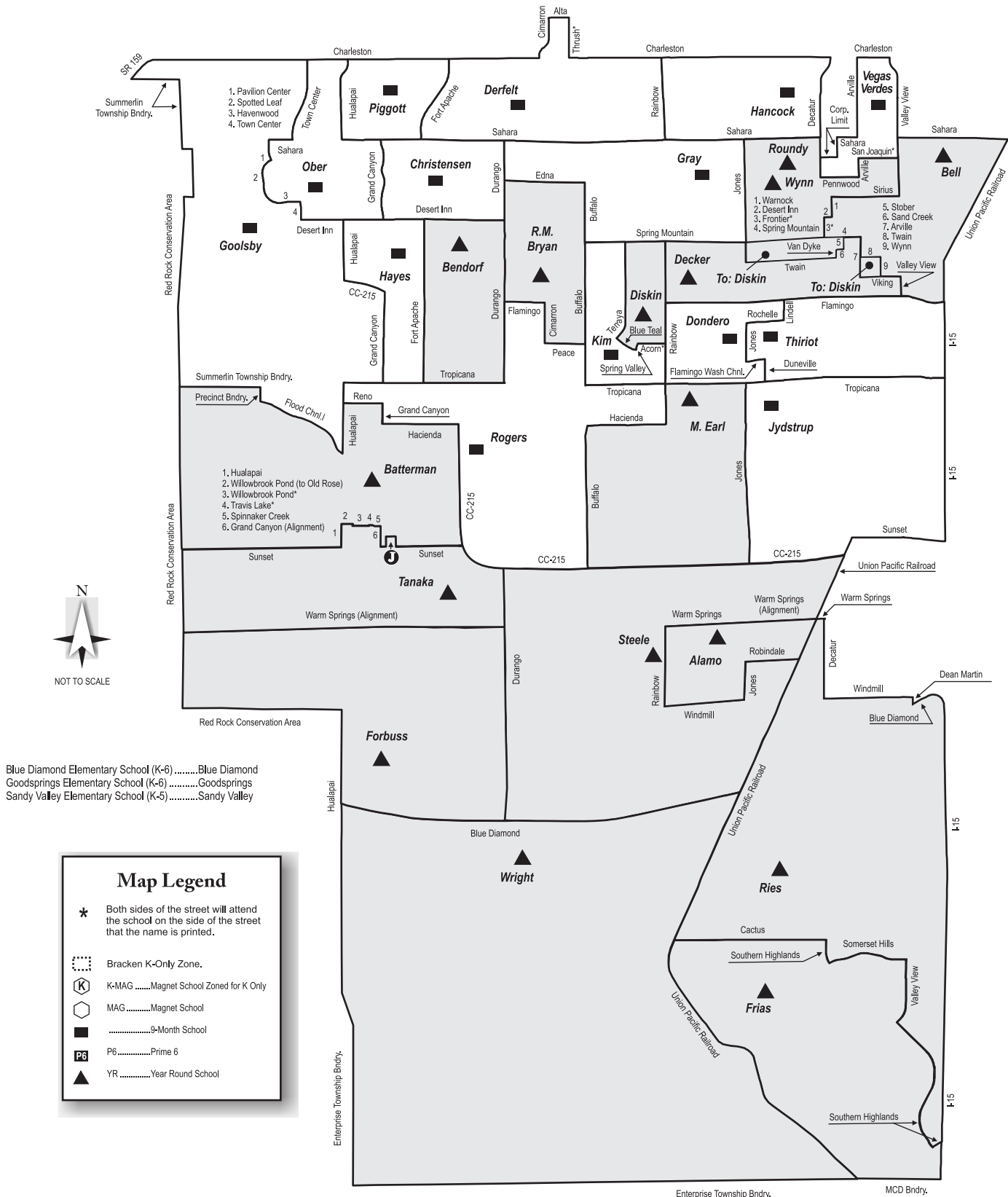
# Clark County School District

## 2007-2008 Elementary School - Southeastern Attendance Zones (K-5th Grade)



# Clark County School District

## 2007-2008 Elementary School - Southwestern Attendance Zones (K-5th Grade)

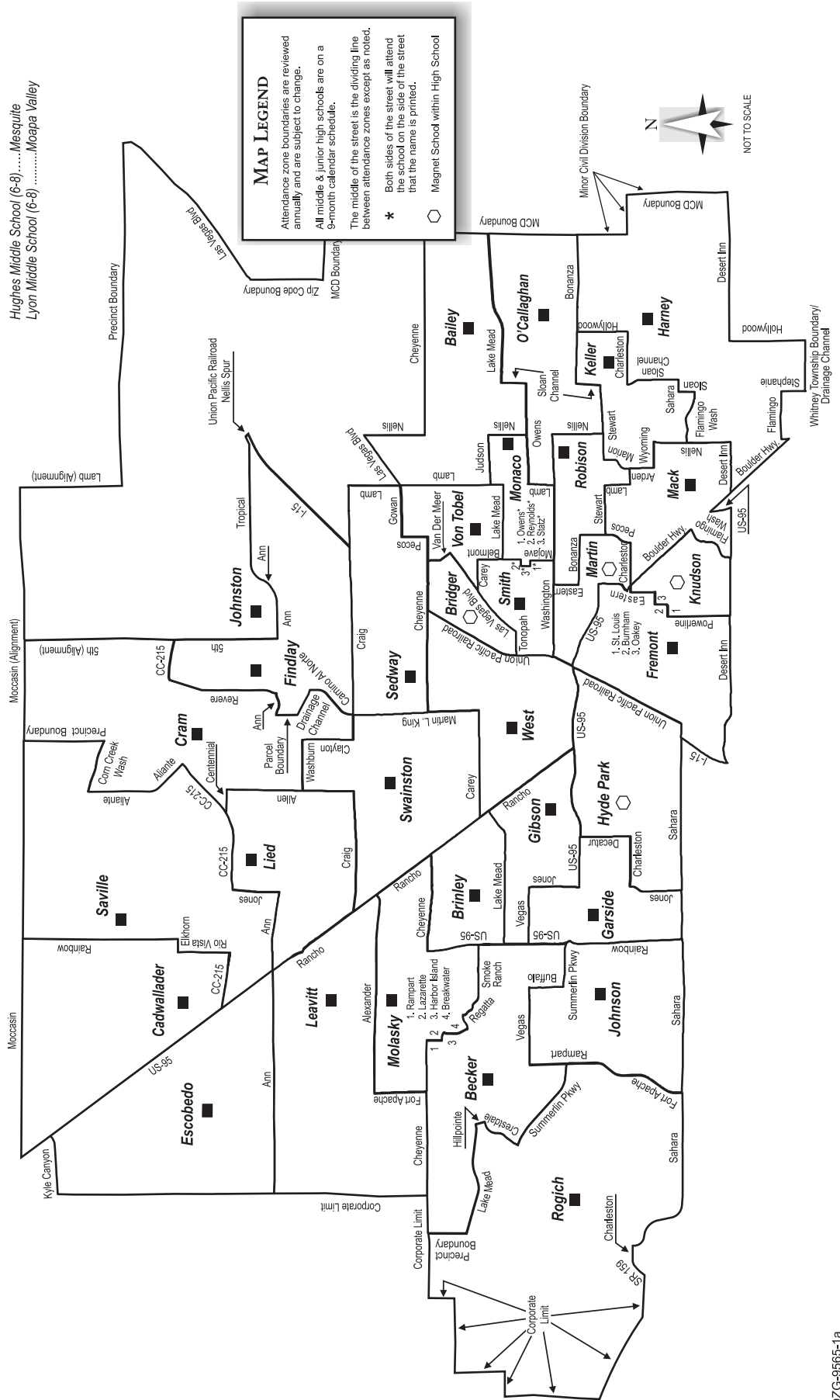


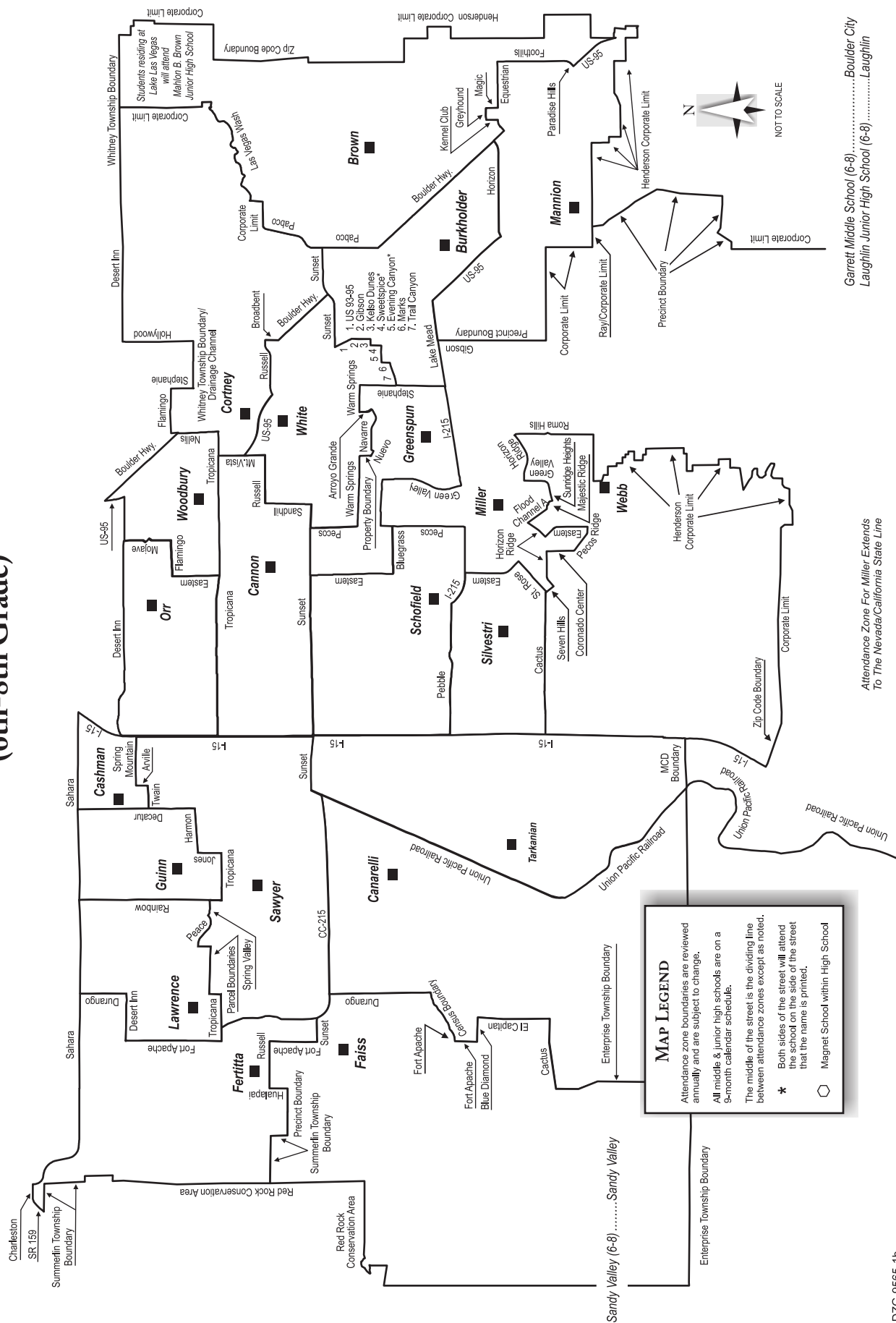


# Clark County School District 2007-2008 Middle & Junior High School - Northern Attendance Zones (6th-8th Grade)

Indian Springs Middle School (6-8) ..... Indian Springs

Hughes Middle School (6-8) ..... Mesquite  
Lyon Middle School (6-8) ..... Moapa Valley

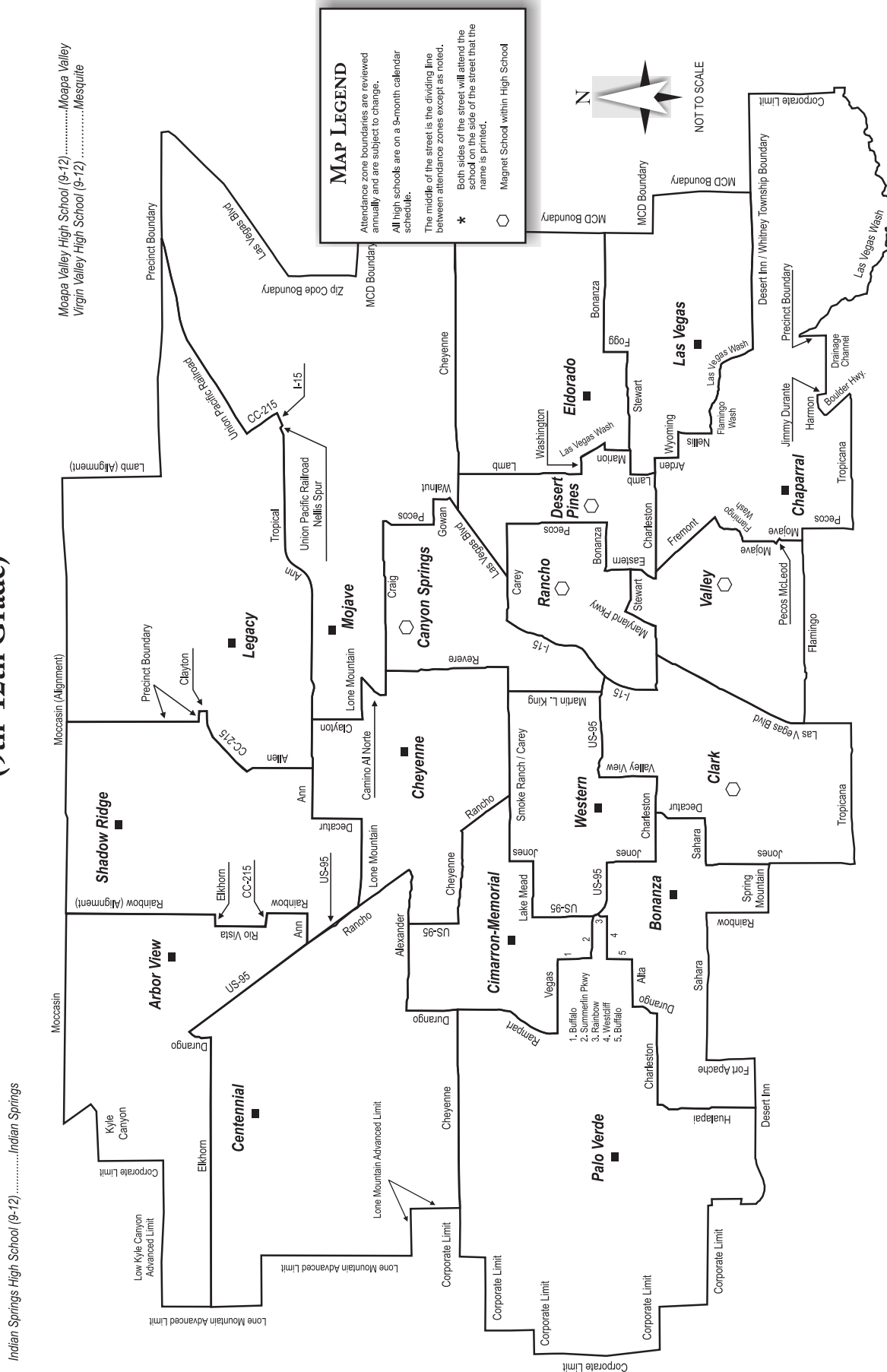


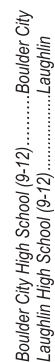


# Clark County School District

## 2007-2008 High School - Northern Attendance Zones

### (9th-12th Grade)





# ABBREVIATIONS AND ACRONYMS

AB	Assembly Bill
ADA	Americans with Disabilities Act
ADA	Average Daily Attendance
ADM	Average Daily Membership
ADOPP	Alternative Drop Out Prevention Program
AIS	Academy for Individualized Study
AP	Advanced Placement
APEDP	Alternative Program of Education for Disruptive Pupils
ARL	Alternative Route to Licensure
ASK	Assessing Science Knowledge
ATA	Advanced Technologies Academy
ATTC	Area Technical Trade Center
AVID	Advancement via Individualized Determination Program
AYP	Adequate Yearly Progress
AZAC	Attendance Zone Advisory Commission
Board	Board of School Trustees
CAFR	Comprehensive Annual Financial Report
CALEA	Commission on Accreditation for Law Enforcement Agencies
CASA	Center for Accelerating Student Achievement
CCASAPE	Clark County Association of School Administrators and Professional-technical Employees
CCDC	Clark County Detention Center
CCEA	Clark County Education Association
CCP	Continuum of Care Program-In Custody Program
CCPEF	Clark County Public Education Foundation
CCSD	Clark County School District
CSN	College of Southern Nevada
CIS	Central Information Services
CMMS	Computerized Maintenance Management System
CMP	Captioned Media Program
CPCU	(American Institute) Chartered Property Casualty Underwriters
CPD	Curriculum and Professional Development
CPSI	Canadian Playground and Safety Institute
CSR	Class Size Reduction
CSRP	Comprehensive School Reform Project
CTE	Career and Technical Education
CTSOs	Career and Technical Student Organizations



DECA	Distributive Education Clubs of America
DIBELS	Dynamic Indicators of Basic Early Literacy Skills
District	Clark County School District
DSA	Distributive School Allocation
EBS	Educational Broadband Service
ECECP	Early Childhood Education Comprehensive Plan
ECS	Educational Computing Strategists
EEOC	Equal Employment Opportunity Commissions
EETT	Enhancing Education through Technology
EGI	Employee Group Insurance
ELL	English Language Learners
EMC	Educational Media Center
EMR	Employee - Management Relations
EOC	Emergency Operations Center
ERP	Enterprise Resource Planning
ES	Elementary School
ESD	Education Services Division
ESEA	Education Support Employees Association
ESL	English as a Second Language
FADA	Fiscal Accountability and Data Analysis
FAPE	Free Appropriate Public Education
FASA	First Aid Safety Assistant
FBLA	Future Business Leaders of America
FCCLA	Family, Community, and Career Leaders of America
FERPA	Family Educational Rights and Privacy Act
FICA	Federal Insurance Contributions Act
FIE	Fund for the Improvement of Education
FFA	Future Farmers of America
FOSS	Full Option Science System
FSR	Facility Service Representative
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education Program
GDA	Grants Development and Administration
GEARUP	Gaining Early Awareness and Readiness for Undergraduate Programs
GED	General Educational Development Test
GFOA	Governmental Finance Officers Association
GIS	Geographic Information Systems
GST	Governmental Services Tax

HH	Deaf/Hard of Hearing
HR	Human Resources
HS	High School
HQT	Highly Qualified Teacher
IDEA	Individuals with Disabilities Education Act
IDMS	Integrated Data Management System
IEP	Individualized Education Program
IMPACCT	Intermediate Placement and Correctional Court Tactics Program
IMPROVE	Improving Methods, Procedures, Results, and Outcomes Project
iSAT	Improving Science Achievement with Instructional Technology
ISO	International Standards Organization
LAN	Local Area Network
LEP	Limited English Proficient
LSST	Local School Support Taxes (Sales)
MADEIT	Multidisciplinary Adaptive and Dynamic Evaluation Instrument for Teaching
MASE	Mathematics and Science Enhancement
MDT	Mobile Data Terminal
MIEP	Mathematics Early Intervention Project
MPS	Management Process System
MS	Middle School
MSP	Mathematics and Science Partnership
NCET	Nevada Commission on Educational Technology
NCLB	No Child Left Behind Act
NDE	Nevada Department of Education
NeCoTIP	Nevada Collaborative Teacher Improvement Program
NERC	Nevada Equal Rights Commission
NIAA	Nevada Interscholastic Activities Association
NGA	National Governors Association
NPI	National Purchasing Institute
NRS	Nevada Revised Statutes
NS	Network Services
NSC	Nevada State College
NSF	National Science Foundation
NSHE	Nevada System of Higher Education
NVHSPE	Nevada High School Proficiency Exam
OIM	Occupational Injury Management
OM	Organizational Management

PACE	Preschool Achievement Centers of Excellence
PAYBAC	Professionals and Youth Building a Commitment
PBS	Public Broadcasting Service
PC	Personal Computer
PDE	Professional Development Education
PDSMT-SLIP	Professional Development of Science and Mathematics Teachers through Systematic Integration of Literacy Practices
PERS	Public Employees' Retirement System
PL	Public Law
P-L	Property-Liability
PTFP	Public Telecommunications Facilities Program
RAVE	Recognizing a Valued Employee
RES	Replacement Elementary School
RHS	Replacement High School
RMIS	Risk Management Information System
RMS	Replacement Middle School
RSIA	Refugee School Impact Aid Grant
SAGE	Student Achievement Gap Elimination
SAP	Enterprise Resource Planning
SASI	Schools Administrative Student Information Software
SBHC	School Based Health Center
SBP	School Breakfast Program
SIP	School Improvement Plans
SMART	Statewide Management of Automated Records Transfer
SMMEP	Secondary Mariachi Music Education Program
SS	Special School
SSSD	Student Support Services Division
STDS	School Technology Deployment Services
STEP	Student-to-Teacher Enlistment Project
STEP	Success through English Program
SUI	State Unemployment Insurance
TBD	To Be Determined
TF	Transportation Facility
TISS	Technology and Information Systems Services Division
UNLV	University of Nevada, Las Vegas
UNR	University of Nevada, Reno
USS	User Support Services

VHS	Vocational High School
VoIP	Voice over IP
VTC	Video Conference Support

WAN	Wide Area Network
WIA	Workforce Investment Act
WiFi	Wireless Fidelity

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# GLOSSARY OF TERMS

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understanding concerning financial accounting procedures of the District. Several terms which are not primarily financial accounting terms have been included because of their significance for the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

## **Accounting System**

The recording and reporting of activities and events affecting the funding of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

## **Accrual Basis**

The basis of accounting under which revenues are recorded, when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also REVENUE and EXPENDITURES.

## **Accrue**

To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or payment is made. Sometimes the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments, and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also ACCRUAL BASIS.

## **Administration**

Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

## **Ad Valorem Taxes**

Taxes levied on the assessed valuation (35% of the taxable value less exemptions) of secured (real property – land and improvements thereon, and other personal property – house furnishings) and unsecured properties (personal – mobile homes, airplanes, boats, and slide-in-campers). See ASSESSED VALUATION.

## **Appropriation**

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

## **Appropriation Account**

A budgetary account set up to record specific authorizations to spend. The account is credited with an original and any supplemental appropriations and is charged with expenditures and encumbrances.

## **Assessed Valuation**

A valuation set upon real estate or other property by a government as a basis for levying taxes – 35% of market value.

**Autism**

Autism means a developmental disability significantly affecting verbal and nonverbal communication and social interaction, generally evident before age 3, that adversely affects a child's educational performance. The term does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance. Other characteristics often associated with autism are engagement in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences.

**Average Daily Attendance (ADA)**

Average daily attendance for each school is the aggregate days attendance of that school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process are to be considered as days in session.

**Average Daily Membership (ADM)**

Each month of the school year, an attendance figure is established based upon the number of students enrolled in the District. ADM is the average of all nine months that school is held.

**Balance Sheet**

A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

**Board of School Trustees**

The elected or appointed body which has been created according to Nevada State law and vested with the responsibilities for educational activities in a given geographical area.

**Bond**

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires a greater legal formality.

**Bonded Debt**

The part of the District's debt which is covered by outstanding bonds and sometimes referred to as "Funded Debt."

**Bonds Payable**

The face value of bonds issued and unpaid.

**Budget**

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriations, revenues, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them, together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

**Budget, Amended Final**

The finalized budget that has been adopted by the Board reflecting changes to the Final Budget previously approved and filed prior to January 1 with the Nevada Department of Taxation.

### **Budget Calendar**

The schedule of key dates used in the preparation and adoption of the Final Budget.

### **Budget Document**

The instrument used as a comprehensive financial plan of operations by the Board and administration.

### **Budget, Final**

The budget that has been adopted by the Board and approved by the Nevada Department of Taxation prior to commencement of the new fiscal year.

### **Budget Overview**

The opening section of the budget which provides the Board and public with a general summary of the most important aspects of the proposed budget and recommendations from the Superintendent.

### **Budget, Tentative**

The budget that is initially prepared, published, and recorded by the District for the new fiscal year prior to its approval by the Nevada Department of Taxation.

### **Budgetary Control**

The control or management of the business affairs of the District in accordance with an approved budget with a responsibility to contain expenditures within the authorized amounts.

### **Buildings**

A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

### **Capital Budget**

A plan of proposed capital outlays and the means of financing them, and is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also CAPITAL PROGRAM.

### **Capital Outlays**

Expenditures which result in the acquisition of or addition to fixed assets.

### **Capital Program**

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

### **Cash Accounting**

A basis of accounting in which transactions are recorded when cash is either received or expended.

### **Chart of Accounts**

A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and the general operation of the books of account, becomes a classification or manual of accounts.

**Coding**

A system of numbering or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

**Contract Services**

Labor, material, and other costs for services rendered by personnel who are not on the payroll of the local education agency.

**Cost Per Pupil**

Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

**Debt**

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

**Debt Limit**

The maximum amount of gross or net debt which is legally permitted.

**Debt Service Fund**

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

**Deaf-blindness**

Deaf-blindness means concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational needs that they cannot be accommodated in special education programs solely for children with deafness or children with blindness.

**Deafness**

Deafness means a hearing impairment that is so severe that the child is impaired in processing linguistic information through hearing, with or without amplification, which adversely affects a child's educational performance.

**Delinquent Taxes**

Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

**Disabled Student**

A student that meets federal guidelines as mentally challenged, hearing impaired, speech or language impaired, seriously emotionally handicapped, physically challenged, autistic, traumatic brain injured, multiply handicapped, learning disabled, developmentally delayed, or visually handicapped.

**Disbursement**

Payments made for goods and services.

**Donations (Private Source)**

Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

**Edison Schools**

The six schools in the District which are currently managed by Edison Schools Inc., the nation's largest private manager of public schools.

**Elementary Schools**

A school classified as elementary by state and local statutes or practice and typically composed of kindergarten through grades five or six.

**Emotional Disturbance**

This term means a condition that can exhibit one or more of the following characteristics over a long period of time and to a marked degree that adversely affects a child's educational performance:

- An inability to learn that cannot be explained by intellectual, sensory, or health factors
- An inability to build or maintain satisfactory interpersonal relationships with peers and teachers
- Inappropriate types of behavior or feelings under normal circumstances
- A general pervasive mood of unhappiness or depression
- A tendency to develop physical symptoms or fears associated with personal or school problems

**Employee Fringe Benefits**

Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) FICA, and (d) Workers' Compensation.

**Encumbrances**

Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances cease to exist when paid (as in accounts payable) or when the actual liability is established, or when canceled.

**Encumbrance Accounting**

A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

**Enterprise Resource Planning (ERP)**

Enterprise Resource Planning is an integrated system of software applications that rely on a common database supporting financial and non-financial areas of an organization through "best business practices" and process reengineering.

**Equipment**

Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

**Estimated Revenues**

When the accounts are kept on an accrual basis, this term designates the amount of revenues estimated to accrue during a given period, regardless of whether or not it is all to be collected during the period.

**Expenditures**

This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

**Federal Revenues**

Revenues provided by the federal government. Expenditures made using these revenues are identifiable as federally-supported expenditures.



### Fiscal Period

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

### Fiscal Year

A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District's fiscal year runs from July 1 through the following June 30.

### Fixed Assets

Land, buildings, machinery, furniture, and other equipment which the District intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

### Full Time Equivalent-Employee (FTE)

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding full-time position.

### Function

As applied to expenditures, this term references the accumulation of costs associated with a type of service or activity such as *Instruction, School Administration, Plant Maintenance, and Operation*. The District adheres to Nevada Revised Statutes for the coding of all expenditures. This coding is consistent nationally and enables comparisons of expenditure categories of districts throughout the nation. The following functions are grouped by category as reflected in the Nevada School Accountability Reports.

<u>Service or Activity</u>	<u>Function</u>	<u>Description</u>
<i>Instructional</i>	1000	Direct classroom services such as teacher salaries and benefits, supplies, and textbooks.
<i>Student Support</i>	2100	Attendance, guidance counselors, and health-related services.
<i>Support Staff</i>	2200	Staff development, training, and media services.
<i>Administration</i>	2300	Executive administrative services including the Board, Superintendent, community relations, and legal services.
	2400	School site administration including the principal and staff.
	2500	Fiscal services including accounting, budgeting, purchasing, and auditing.
<i>Maintenance and Operation of Plant Services</i>	2600	Buildings and grounds maintenance and upkeep, utilities, and security services.
<i>Transportation</i>	2700	Student transportation services.
<i>Capital Outlay</i>	4000	Facilities acquisition and construction services.

**Fund**

A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenues and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

**Fund Balance**

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

**Fund, Capital Projects**

Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which are designated for capital outlay (i.e.) for land, buildings, and equipment.

**Fund, Debt Service**

Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities which are converted back into cash at the maturity date for use in retiring bonds.

**Fund, District Projects**

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

**Fund, Enterprise**

Used to finance and account for the acquisition, operations, and maintenance of District facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements. The District uses its Food Services Fund in this manner.

**Fund, Expendable Trust**

Used to account for assets held in trust by the District for individuals, government entities, or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the District held for a short period, and then disbursed to authorized recipients.

**Fund, Federal Projects**

Used to account for federally assisted grant programs that supplement the District in areas of special needs, basic skills, students at risk, staff development, and other innovative activities.

**Fund, General**

The fund used to finance the ordinary operations of the District. It is available for a legally authorized purpose and consists of funds not specifically designated for some other particular purpose.

**Fund, Internal Service**

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single government unit. Amounts expended by the fund are restored thereto either from operations or by a transfer from other funds to keep intact the original fund's capital. Graphic Production and Risk Management are included in this fund.

**Fund, Proprietary**

Operations that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

**Fund, Special Revenue**

For accountability purposes, this fund is split between Federal Projects and District Projects. For further definition, see these funds also included in the glossary.

**Governmental Accounting Standards Board (GASB)**

The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**Gifted and Talented (GATE)**

Students with superior academic achievement may be identified as gifted and talented and may participate in designated programs for gifted students. The identification of gifted and talented students begins at grade 2 and continues through grade 6.

**Grant**

Contributions of either funds or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

**Hearing Impairment**

Hearing impairment means impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance but that is not included under the definition of deafness.

**High School**

A school classified as high school by state and local statutes or practices and typically composed of grades nine through twelve.

**Instruction**

Direct interaction between students and classroom teachers, paraprofessionals, and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

**Instructional Materials-Supplies**

An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

**Inter-Fund Transfers**

Amounts transferred from one fund to another fund.

**Invoice**

An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

**Line-Item Budget**

A detailed expense or expenditure budget generally classified by object or expenditure with each organizational unit.

**Kindergarten**

A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

**Land**

A fixed asset account which reflects the acquisition value of sites owned by the District. If land is purchased, this account includes the purchase price and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

**Long-Term Debt**

Debt with a maturity of more than one year after the date of issuance.

**Maintenance of Plant (Plant Repairs; Repair and Replacement of Equipment)**

Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

**Medicaid Administrative Claiming**

Medicaid Administrative Claiming is a federal program that reimburses districts for employees' time to promote the availability of Medicaid-covered health services and to improve students' access to those services.

**Mental Retardation**

Mental retardation means significantly subaverage general intellectual functioning and existing behavior manifested during the developmental period, which adversely affects a child's educational performance.

**Middle School**

A school classified as middle school by state and local statutes or practices and composed of grades six through eight.

**Modified Accrual Basis of Accounting**

Basis of accounting whereby revenues are recorded when they are measurable and available and expenditures are recorded when the corresponding liability is incurred. This is the basis of accounting used in the fund financial statements of the Comprehensive Annual Financial Report (CAFR).

**Multiple Disabilities**

Multiple disabilities means concomitant impairments (such as mental retardation-blindness, mental retardation-orthopedic impairment, etc.), the combination of which causes such severe educational needs that they cannot be accommodated in special education programs solely for one of the impairments. The term does not include deaf-blindness.

**Object**

An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

**Orthopedic Impairment**

Orthopedic impairment means a severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by congenital anomaly, impairments caused by disease, and impairments from other causes.

**Other Health Impairment**

Other health impairment means having limited strength, vitality or alertness, including a heightened alertness to environmental stimuli, that results in limited alertness with respect to the educational environment, that is due to chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, and sickle cell anemia; and adversely affects a child's educational performance.

**Payroll Costs**

All costs covered under the following objects of expenditure: Licensed Salaries, Unified Salaries, Support Staff Salaries, Police Salaries, and Employee Benefits.

**Per Pupil Allocation**

An allocation to each school for supplies and equipment initially based on the pupil enrollment on the last day of the first school month.

**Per Pupil Expenditure**

An accepted and commonly used norm to initially compare expenditures between school districts, as well as at state and national levels of spending.

**Personnel, Administrative (Unified)**

Personnel on the payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the District that are systemwide and not confined to one school, subject, or narrow phase of school activity; for example, the Superintendent of Schools.

**Personnel, Licensed**

Those who are certified by the Nevada Department of Education and render services dealing directly with the instruction and delivery of certain services to pupils. (Some examples are teachers, librarians, nurses, and psychologists.)

**Personnel, Support Staff**

Non-administrative positions hired to support school and central office functions. (Some examples are teacher aides, clerical positions, custodians, food service worker and assistant accountants.)



## Program

The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program. District programs are as follows:

0100	Regular Instruction-Elementary/Secondary
0200	Special Education
0300	Vocational
0400	Other Instructional-Elementary/Secondary
0410	School Co-curricular Activities
0420	School Athletics
0440	Summer School
0600	Adult/Continuing Education
0700	Vocational Support
0800	Community Services
0900	Proprietary
0910	Enterprise
0911	Food Service
1000	Undistributed Expenditures

## Property Insurance

Expenditures for all forms of insurance covering the loss of, or damage to, the property of the District from fire, theft, storm, or any other cause. Costs for appraisals of property for insurance purposes are also recorded here.

## Pupil Transportation Services

Consists of those activities involved with the conveyance of pupils to and from student activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and the District.

## Purchase Order

Document which authorized the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

## Purchased Services

Personal services rendered by personnel who are not on the payroll of the District and other services which may be purchased.

## R\*STARS

Acronym for Relational Standard Accounting and Reporting System which was the District's financial accounting software package and is now replaced with the Enterprise Resource Planning software applications.

## Region

One of the five geographical areas within the District that supervises all schools within that area. Each region has a superintendent and two assistant region superintendents. Facilities are centrally located to schools in that region. The regions are identified as Northwest, Northeast, East, Southwest, and Southeast.

**Reimbursement**

Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

**Rentals**

Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the District.

**Reserve**

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

**Reserve For Encumbrances**

A reserve representing the designations of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

**Revenues**

Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal year.

**Salaries**

Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

**Sale of Assets**

The receipts from the sale of scrap materials as well as worn-out or obsolete equipment that has been declared surplus to the needs of the District.

**School**

A division of the school system consisting of a group of pupils, one or more teachers giving instruction of a defined type, housed in a school plant of one or more buildings.

**School Plant**

The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

**School Site**

The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, planting, play courts, and playfields.

**Source of Funds**

This dimension identifies the expenditure with the source of revenue, (i.e.) local, state, federal, and others.

**Special Education**

Consists of direct instructional activities designed to deal with some of the following pupil exceptionalities: learning disabled, physically challenged, hearing impaired, and gifted and talented.

**Specific Learning Disability**

The term means a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or to do mathematical calculations, including conditions such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia.

**Speech or Language Impairment**

This term means a communication disorder, such as stuttering, impaired articulation, language impairment, or voice impairment, that adversely affects a child's educational performance.

**Supplies**

Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

**Taxes**

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**Teacher Allocation**

The teachers are allocated to the schools on the basis of the last day of the first school month's enrollment.

**Traumatic Brain Injury**

This is an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance. The term applies to open or closed head injuries resulting in impairments in one or more areas, such as cognition; language; memory; attention; reasoning; abstract thinking; judgment; problem-solving; sensory, perceptual, and motor abilities; psychosocial behavior; physical functions; information processing; and speech. The term does not apply to brain injuries that are congenital or degenerative, or to brain injuries induced by birth trauma.

**Travel**

An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

**Tuition Expended**

Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying local education agencies, both within and outside of the state of the paying local education agency.

**Tuition Received**

Money received from pupils, their parents, governmental agencies, or others for education provided in the schools of the District.

**Visual Impairment Including Blindness**

This means impairment in vision that, even with correction, adversely affects a child's educational performance. The term includes both partial sight and blindness.

**Vocational Program**

A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

**Weighted Enrollment**

Used to determine the total basic support provided to the District from the state. To obtain a weighted enrollment, pre-kindergarten and kindergarten students are included as six-tenths of a student rather than a whole student. Also, students from other states enrolled in Nevada are deducted from the enrollment numbers.



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